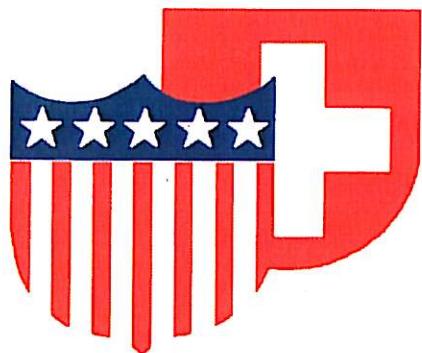
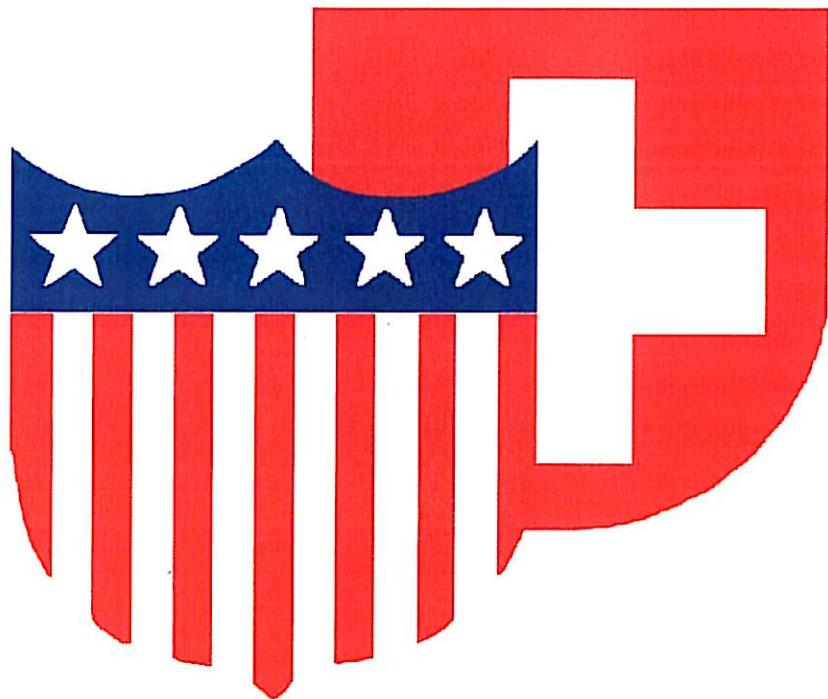


CITY OF HIGHLAND



BUDGET SUMMARY

FISCAL YEAR 2013-14



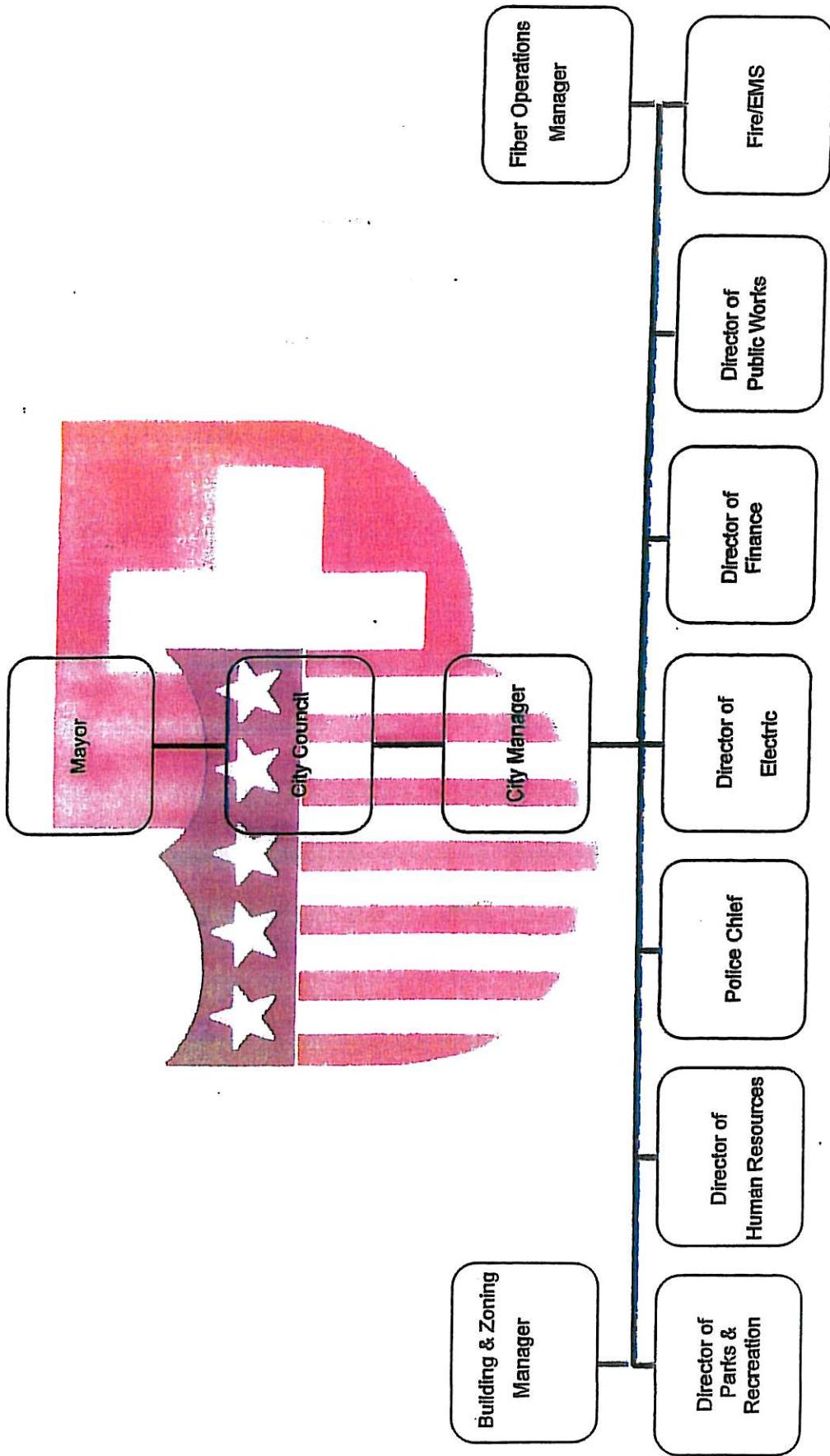
MISSION STATEMENT

As Public Servants, our mission is to serve the community for the good of the community.

VISION STATEMENT

To create the “area’s best community” whereby a safe, small town atmosphere is preserved and quality of life is sustained by a financially sound and efficient government for all the people.

The City of Highland is a Non-Home Rule unit of municipal government that operates under a managerial-council form of government. Under this format, the elected City Council is legislative, except that it is empowered to approve all expenses and liabilities, and the Manager is the administrative and executive head of government.



CITY OF HIGHLAND, ILLINOIS

Council/Manager - Form of Government

April 15, 2013

CITY COUNCIL

Mayor Joe Michaelis

CITY MANAGER

Mark Latham

COUNCIL MEMBERS

Chris Bardill

Peggy Bellm

Aaron Schwarz

Neill Nicolaides

CITY CLERK

Barbara Bellm

CITY TREASURER

Dennis Foehner

DEPARTMENT DIRECTORS

Daniel Cook

Electric

Kelly Korte

Finance

Mark Rosen

Parks & Recreation

Lisa Schoeck

Personnel

Terry Bell

Police Chief

Joe Gillespie

Public Works

Daniel Kennedy

FTTP

CITY OF HIGHLAND
BUDGET CALENDAR FOR ADOPTING FY 2013-2014 BUDGET

2012

Nov 5 - Nov 23rd Staff members should be preparing their budget goals and capital

Nov 23rd EOM financials for first 6 months thru Oct 30th to Staff Members

Dec 10th Staff provide budget goals to Finance and City Manager for Council

Dec 17th Budget goals included with Council Packet for Mayor and Council

2013

Jan 2 - Jan 11 Directors / Supervisors complete employee evaluations and PAF's. You may discuss the employee evaluations with your staff, but do not discuss any salary changes, as they aren't confirmed until the budget is approved in April.

Jan 18th Info on Employee evaluations and PAF's to City Manager

Jan 25th Staff turn in their completed budgets to Director of Finance

Feb 11 - Feb 15 City Manager / Director of Finance meet with Staff for budget review.

Feb 28th Council receives a copy of the proposed budget.

Mar 4th - 7 pm *Budget Meetings with Council -*

Parks & Recreation - KRC, Pool, Parks and Programs, Cemetery
Public Works - Streets, Water, Sewer
Building & Zoning
General Admin

Mar 18th - 7 pm *Budget Meetings with Council -*

Police
EMS
Fire
Electric
FTTP
Miscellaneous

Apr 1st *Council Meeting -*

Council makes statement to have the tentative annual budget available for public review at City Hall after Apr 5th and establish a public hearing on the tentative annual budget for April 15, 2013

Apr 6th Have a copy of the budget available for inspection at City Hall.
(At least ten days before passage of the annual budget,
you must make the budget available for inspection.)

Apr 5th Publish notice of public hearing for April 15, 2013 on tentative budget.
(Notice of public hearing must be published in paper at least 7 days before the final approval of the budget.)

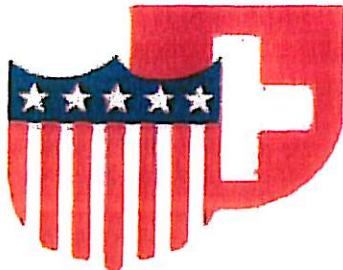
Council Meeting -

Apr 15th Public hearing on tentative budget.
(Before the final budget approval.)

Apr 15th City Council adopts the Budget Ordinance (after the public hearing).
(Budget must be adopted before May 1st.)

After Apr 15th Directors / Supervisors may discuss salary changes with their staff.

Within 30 days after adoption of budget, the City must file certified copy of the budget with the County Clerk along with the Certificate of Publication for the public hearing notice (from the newspaper).



City of Highland

City Manager

To: Mayor Michaelis and Council Members
From: Mark Latham, City Manager
Date: February 26, 2013
Subject: FY 2013-2014 Budget Summary

Due to the implementation of the budget best practices several years ago, the municipal budget process has gone well, even with the current economic climate. Departments are monitoring expenses monthly and ensuring that their performance falls under the critical measures that have been defined for them. This made the budget process flow smoothly and enabled us to control our expenditures when needed. By having pre-determined goals and critical measures to shoot for, the department heads know what is expected of them.

The FY 2013-2014 budget has been prepared based on the starting guidelines of 85% for O&M, 10% for capital, and 5% for replacement / reserves. Several funds have to adjust these guidelines due to the large percent of personnel (i.e. Police Department, EMS) compared to the rest of their O&M budget. Some have large capital needs (i.e. Streets / PW Admin) compared to their personnel costs. Each Fund has a set of critical measures included with their Budget Projection sheet that have been customized for them.

The State of Illinois' economic condition continues to decline but, due to the conservative amount we have been budgeting for state income tax and the rate at which it is currently being received, income tax revenues have been projected at a 5% increase over the prior year's projections. We have projected no increase in sales tax collected based on current year collection percentages coming in with consistency but little growth. That results in a \$2.3 million budget for sales tax. This reflects the fact that Highland's retail base is still strong and will continue to increase as new businesses are added to our retail offerings.

We have prepared our budget with a very conservative approach, leaving room for unforeseen increases in costs and possible revenue increases due to weather conditions for the utility funds.

For your consideration, we submit to you the proposed operating and capital budget for the City of Highland's fiscal year of 2013/2014. Items to note include the following:

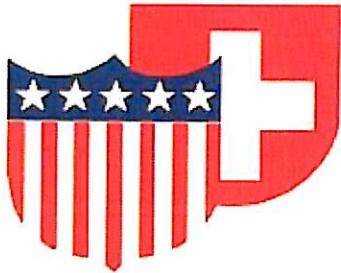
- A 1% increase in Operating and Maintenance (O&M) expenditures, coupled with a 4% increase in operating revenues
- Transfers to reserves equal \$1,407,500, accomplished with minimal or no revenue increases.
- Total expenses are at an 14% decrease from the previous year's budget as the work is being completed on the fiber and peripheral routes construction and no new large capital projects are beginning.
- Continued implementation of the Fiber to the Premises program with additional customers continuing to be installed.

In closing let me thank all the Directors and Department Heads, and Kelly for their cooperation during this budget process.

Sincerely,



Mark Latham
City Manager



City of Highland

2013-2014

Budget Overview

Progressive from the Outset

Founded in 1831 on the Looking Glass Prairie by Swiss settlers, the City of Highland served as a center for the surrounding agricultural areas, and began to emerge as a manufacturing center before the turn of the Twentieth Century. There is a reason that individuals started their businesses here and those businesses grew here. The town was platted in 1836, and the first City map was drawn in 1837. Within a few years of founding Highland already boasted a mill, stores, and other businesses founded by the Swiss and German immigrant settlers. When the National Turnpike was extended to St. Louis volunteers from Highland built the segment from Pocahontas to St. Jacob, and a hotel emerged as a station for the new stage line that operated along the new road. A bank was founded in 1854 and the Pet Milk Company was founded in Highland in 1855 which today remains as a major diversified U.S. Corporation. Commerce and development have continued ever since in the vibrant prairie community.



Highland Today

The progressive culture remains alive today in multiple examples. Utility rates for electrical service are amongst the lowest in the State, due to our affiliation with the Illinois Municipal Electrical Agency. The City has established Fiber to the Premise offering voice, data, and video services to our citizens. Business and residential customers are signing up and receiving our services and we are actively pursuing new customers as the system continues to grow. The peripheral route continues to be developed and the Northeast Quadrant is the last project to be completed and engineering continues for this portion as construction will begin as soon as grant funding is finalized from various agencies.

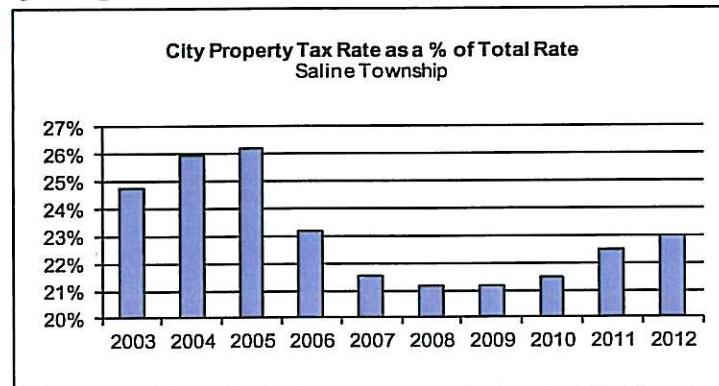
Highland is located in a rapidly changing region, and is experiencing pressures associated with its evolution from rural to suburban community. The City of Highland has a significant capacity for new growth, with a projected population increase that could likely reach over 15,000 by the year 2025. The impact of regional changes and influences will require a proactive approach in defining what the community desires to be and the character it wants to maintain and create. City officials and residents have expressed the desire to maintain the character and quality of the community through the provision of services and recreational opportunities, preservation of open spaces, and development of high quality residential areas that retain the countryside, and small town character of the community.

The other significant condition that will affect Highland's future is that of competition for economic growth from the surrounding communities east of St. Louis. Most of these communities have either a substantial existing commercial and industrial tax base, or have established policies that encourage economic development. However, Highland's location along the I-70 growth corridor and its close proximity to I-55 offer significant advantages to capitalize on economic opportunities that are emerging as the St. Louis region expands.

The growth of Highland and adjacent communities will strengthen its commercial market potential stimulated by an increasing number of younger households and retirees that have high spending per capita and whom tend to occupy new homes. Furthermore, Highland supports a diverse age group and housing products. These issues, combined with the inherent constraints and opportunities created by Highland's regional location and road network, form the basis on which the Framework Plan principles have been developed within the newly adopted Comprehensive Plan.

Growth within the City of Highland

The City of Highland experienced its second decrease in assessed valuation in the last 25 years last year. Since the economy continues to struggle, we anticipate no increase in our assessed valuation but also remain confident that we should not experience any large decreases. As of the most recent figure released in April of 2012, the city-wide assessed value is \$183 million, down 1.24% from the prior year. Over the past ten years, the average annual percentage increase in assessed value is 5.2%. In addition, the property tax rate of \$1.8553 per \$100 of assessed value for the tax levy year of 2011, collected in 2012, is lower than the rate was 7 years ago in 2005 when the rate was \$2.083 per \$100. This was achieved largely due to the abatement of the property tax levy related to the repayment of the 1997 G.O. Bond for street improvements. The abatement was possible due to the passage by voter referendum of a new 1% non-home

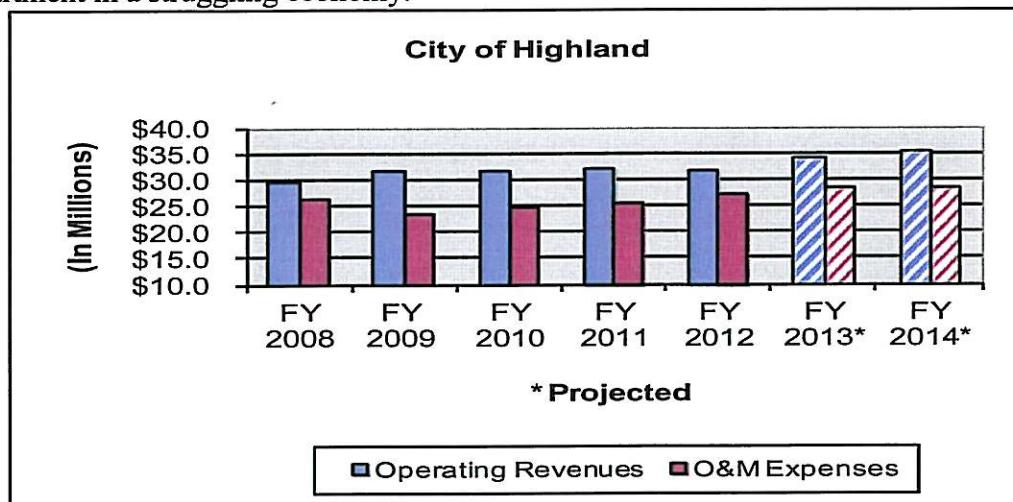


rule sales tax in the spring of 2006. As the assessed valuations level off, the rate has to be increased slightly to ensure coverage of necessary expenses as noted in the chart.

The official population of Highland is currently 9,919 per the 2010 census figures. The additional 486 persons over the 2005 special census provided the City with approximately \$55,000 annually. This updated population count yields a 17.6% increase over the 2000 census count.

Revenues & Expenses

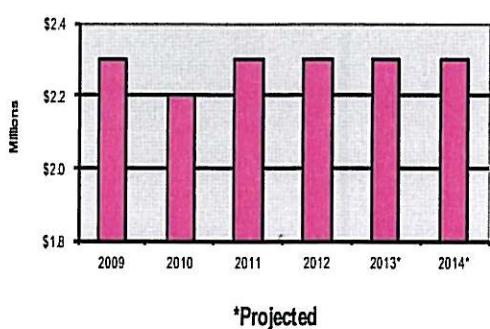
The proposed 2014 budget is a reflection of where the City is in regards to accommodating for our growth and infrastructure improvements. This budget presents a \$354 thousand surplus. This has been achieved with the conservative methods of budgeting along with ensuring that the critical measures are continued to be met by each department in a struggling economy.



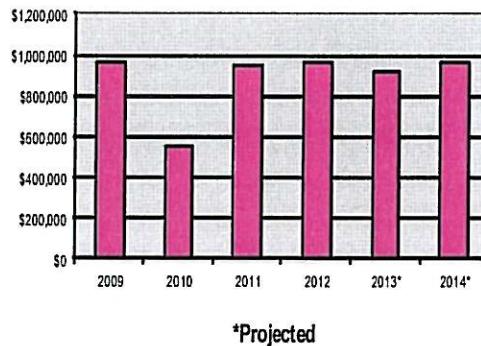
From an operational point of view, revenues continue to exceed expenses. The proposed total O&M expenses in FY 2014 reflect an increase of 1% from FY 2013, and equals 80% of operating revenues. This meets management's goal of 85%. Revenues are expected to increase 4% due to new charges for fiber services and conservative increases in some intergovernmental funding from the State of Illinois. The Korte Recreation Center continues to operate without a deficit and no surplus funds were needed to supplement operations due to ongoing financial oversight and effective management practices.

A majority of governmental revenues have slowed in growth due to the economy and we are anticipating minimal or no increases. Property Taxes collected continue to increase despite a lower tax rate. For the FY 2014 budget sales tax has been estimated to be \$2.3 million which represents no change over the prior year. State income tax will be projected at a 5% increase for 2014 based on current collections and anticipated economic rebound.

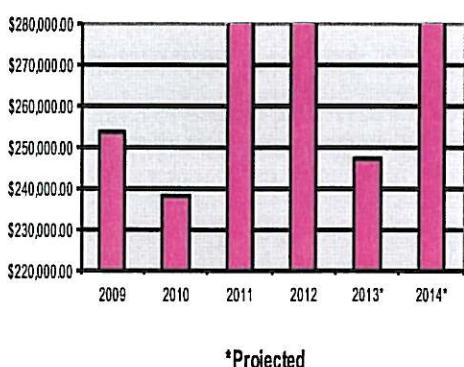
SALES TAX (Traditional 1% Only)



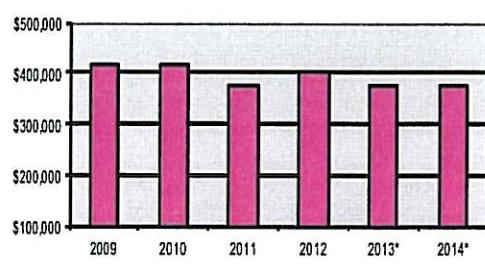
STATE INCOME TAX



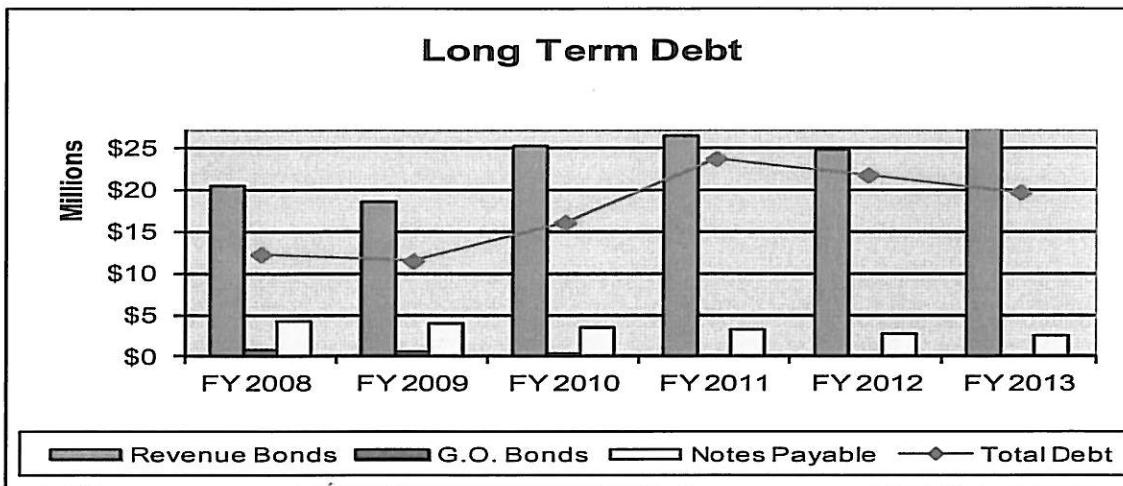
MOTOR FUEL TAX



SIMPLIFIED TELECOMMUNICATIONS TAX



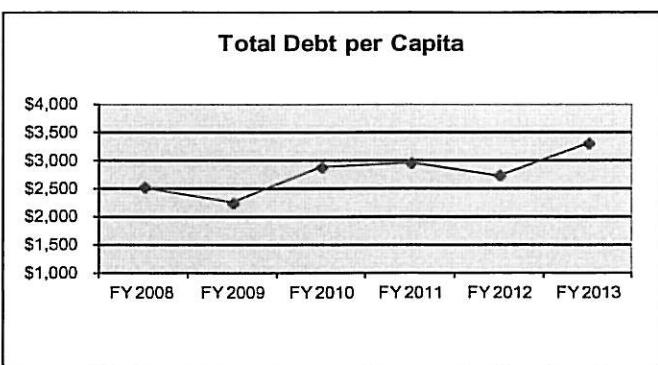
Long Term Debt



The City has shifted the classification of debt in recent years largely to revenue bonds. During FY 2011, the city issued approximately \$3.2 million in alternate revenue bonds for the Street Bond Northeast Quadrant project. The existing 2007 Street Bond funds and these new funds from the 2010 Street Bond issue were used to continue the peripheral route along with future grant and state funding needed to complete the last portion.

In addition to the bonds previously mentioned, other revenue bonds with outstanding balances include those for the purchase of the Korte Recreation Center (maturity date 2020). The only long term note payable relates to the 1999 loan for construction of the Water Reclamation Facility. The note payable to the Illinois Environmental Protection Agency, is repaid semi-annually. Payments are scheduled to be completed in 2019. There were two new bond issuances since the prior year. The FTTP fund issued an additional \$4,225,000 of revenue bonds and \$3,750,000 of bonds were issued to finance the infrastructure improvements in the TIF District #2 surrounding the new hospital.

As a result of the issuance of revenue bonds, as opposed to G.O. Debt, the city's legal debt margin is 100% available. The margin, set by state statute, is based on 8.625% of the city-wide assessed value. General obligation bonds, which require voter approval, are the only type of debt that counts against the margin.



Conclusion

Accountability to our citizens is the cornerstone upon which trust and support are built. Continuously setting high standards and determining priorities to meet the expressed needs of our citizens sets the City of Highland apart from other communities.

City leaders and staff have worked hard in conjunction to set forth a vision and working plan to meet these standards. The establishment of a new mission statement, adoption of a revised comprehensive plan, changes in budgeting format, and the adoption of performance analysis are a few examples of our attempt to meet the accountability aspects of our duty as public servants.

The Fiscal Year 2014 budget is hereby presented for consideration – setting forth a work plan we believe will provide the best services Highland residents have come to expect from the City.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Finance, City of Highland, PO Box 218, Highland, IL 62249.

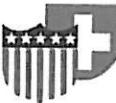
General information relating to the City of Highland may be found at www.highlandil.gov.

CITY OF HIGHLAND
TOTAL CITY BUDGET BY CATEGORY 2013-14

	Budget FY 2012	Budget FY 2013	% of Operating Revenue	Proposed Budget FY 2014	% of Operating Revenue	% of Revenue Guidelines
Operating Revenues	\$ 32,726,425	\$ 34,305,799		\$ 35,674,996		
% Increase (Decrease) per Year	4%	5%		4%		
Bond Proceeds		3,750,000		-		
Operating Transfers From Other Funds	5,230,035	5,359,870		4,299,714		
Total Revenues	\$ 37,956,460	\$ 43,415,669		\$ 39,974,710		
	6%	14%		-8%		
O&M Expenses	\$ 26,799,124	\$ 28,219,885	82%	\$ 28,451,264	80%	85%
% Increase (Decrease) per Year	6%	5%		1%		
Capital	7,063,229	9,345,974	27%	3,244,226	9%	10%
Debt Service	3,290,344	3,417,404	10%	3,620,925	10%	
Transfers To Reserves	1,230,880	742,535	2%	1,407,500	4%	5%
Transfers For Bond Payments	1,979,885	2,123,600	6%	2,222,014	6%	
Transfers To Other Funds	2,018,070	2,528,070	7%	674,000	2%	
Total Expenditures	\$ 42,381,532	\$ 46,377,468	135%	\$ 39,619,929	111%	
% Increase (Decrease) per Year	-12%	10%		-14%		
Excess (Deficiency) of Revenues over Expenses	\$ (4,425,072)	\$ (2,961,799)		\$ 354,780		
Operating Revenue % Increase per Year	3.77%	4.83%		3.99%		
O&M % Increase per Year	5.94%	5.30%		0.82%		

General Ledger
Budget Totals by Account Type

City of Highland



Acct Type	Acct Description	% Chg	Proposed 2013-2014	Adopted 2012-2013
REVENUES				
R10	Property Taxes Levied for Govt Fds	3%	3,710,425	3,589,059
R12	Replacement tax	0%	152,692	153,054
R13	State Income Tax / Local Use Tax	5%	966,000	920,000
R14	Simplified Telecom Tax	0%	375,000	375,000
R15	Other Intergovernmental	10%	1,936,559	1,761,982
R16	Sales Tax	0%	2,300,000	2,300,000
R17	NHR Sales Tax	0%	1,350,000	1,350,000
R18	Utility Tax	0%	436,550	435,999
R20	Charges for Services -Govt Fds	6%	1,938,700	1,830,200
R21	Charges for Services -Enterprise Fds	4%	19,879,236	19,045,068
R30	Building Permits and Fees	10%	62,000	56,200
R31	Connections Fees	1%	62,500	62,000
R32	Licenses and other taxes	45%	50,000	34,500
R40	Fines and Forfeitures	6%	34,100	32,200
R50	Miscellaneous Revenue	24%	757,453	610,542
R52	Fuel Reimb/Gen Cap Credits	-3%	553,216	573,181
R53	Revenue from Use of Property	-2%	90,200	92,200
R55	Bond/Loan Proceeds	100%	0	3,750,000
R60	Interest Income	-6%	584,065	619,515
R65	Grants	-6%	336,000	359,299
R73	Transfers In	-20%	4,299,714	5,359,870
R80	Library Revenue	-5%	100,300	105,800
TOTAL REVENUES		-8%	39,974,710	43,415,669
EXPENSES				
E10	Personnel Services - salaries	2%	7,899,675	7,770,909
E11	Training	-1%	103,850	104,450
E12	Benefits-Retirement and Taxes	0%	1,815,500	1,811,530
E13	Benefits-Health,Life,Clothing	12%	706,650	630,350
E20	Professional Services	1%	400,850	395,000
E25	Administrative Expenses	1%	1,207,490	1,193,472
E30	Contractual Services	-1%	2,478,264	2,515,394
E31	Utilities	-2%	686,000	700,900
E32	Maint of Bldgs,Eq and Vehicles	17%	623,999	532,925
E33	Insurance	5%	739,450	702,188
E34	Trees	-3%	44,700	46,000
E35	Purchase Power - IMEA	0%	8,736,247	8,725,221
E37	Building & Zoning	15%	47,000	40,788
E38	Assist other Organizations	3%	125,800	122,509
E39	Minor Equipment	-25%	428,219	573,050
E40	Supplies and Materials	1%	1,059,331	1,044,000
E41	Fuels	5%	265,339	252,200
E42	Library	-14%	102,850	120,000
E70	Utility Tax	0%	436,550	435,999
E71	Incentives	-1%	234,500	238,000
E80	Bad Debt	17%	309,000	265,000
Total O & M Expenses (Including Fiber)		1%	28,451,264	28,219,885
E50	Depr and Amortization		0	0
E51	Capital	-65%	3,244,226	9,345,974
E61	Prin Retirement	5%	2,433,641	2,307,506
E62	Int and Fixed Charges Exp	7%	1,185,784	1,107,898
E63	Other Debt Service Fees	-25%	1,500	2,000
E73	Transfers Out - Reserves	90%	1,407,500	742,535
E74	Transfers Out - Bnd Payment	5%	2,222,014	2,123,600
E75	Transfer to Other Funds	-73%	674,000	2,528,070
TOTAL EXPENSES		-14%	39,619,929	46,377,468

CITY OF HIGHLAND
DEBT SERVICE

		As of May 1, 2013				
<u>TOTAL ORIGINAL BOND</u>		<u>BALANCE REMAINING</u>	<u>PURCHASED</u>	<u>TYPE OF BOND</u>		<u>DUE</u>
\$ 6,516,341	\$ 2,086,173		1999	IEPA REVOLVING LOAN		03-01-2018
\$ 5,395,000	\$ 3,095,000		2003	KORTE RECREATION CENTER		10-01-2020
\$ 6,250,000	\$ 1,635,000		2006	ELECTRIC ALTERNATE REVENUE		01-01-2016
\$ 9,680,000	\$ 6,030,000		2007	STREET ALTERNATE REVENUE		01-01-2019
\$ 8,985,000	\$ 8,760,000		2010	FTTP REVENUE BONDS (BABS)		01-01-2032
\$ 4,225,000	\$ 4,225,000		2012	FTTP REVENUE BONDS SERIES 2012		01-01-2032
\$ 3,750,000	\$ 3,750,000		2012	TIF #2 GO BONDS(Alternate Revenue)		01-01-2032
\$ 3,199,367	\$ 3,199,367		2010	2010 STREET ALTERNATE REVENUE		01-01-2030
\$ 48,000,708		\$ 32,780,540		TOTAL		

CITY OF HIGHLAND
IEPA REVOLVING LOAN

<u>\$6,516,341 1999 IEPA REVOLVING LOAN</u>						
<u>expenses in F Y</u>	<u>DUe</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>	Interest Rate
13-14	09/01/13	195,408.67	30,145.21	225,553.88	1,890,764.73	2.890%
13-14	03/01/14	198,232.33	27,321.55	225,553.88	1,692,532.40	2.890%
14-15	09/01/14	201,096.79	24,457.09	225,553.88	1,491,435.61	2.890%
14-15	03/01/15	204,002.64	21,551.24	225,553.88	1,287,432.97	2.890%
15-16	09/01/15	206,950.47	18,603.41	225,553.88	1,080,482.50	2.890%
15-16	03/01/16	209,940.91	15,612.97	225,553.88	870,541.59	2.890%
16-17	09/01/16	212,974.55	12,579.33	225,553.88	657,567.04	2.890%
16-17	03/01/17	216,052.04	9,501.84	225,553.88	441,515.00	2.890%
17-18	09/01/17	219,173.99	6,379.89	225,553.88	222,341.01	2.890%
17-18	03/01/18	222,341.01	3,212.87	225,553.88	(0.00)	2.890%
TOTAL \$ 2,086,173.40		\$ 169,365.40	\$ 2,255,538.80			

CITY OF HIGHLAND
KORTE RECREATION CENTER

<u>\$5,395,000 2003 KRC ALTERNATE REVENUE BOND</u>						
<u>expenses in F Y</u>	<u>DUe</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>	Interest Rate
13-14	10/01/13	330,000.00	63,442.50	393,442.50	2,765,000.00	3.625%
13-14	04/01/14		57,461.25	57,461.25	2,765,000.00	
14-15	10/01/14	345,000.00	57,461.25	402,461.25	2,420,000.00	3.750%
14-15	04/01/15		50,992.50	50,992.50	2,420,000.00	
15-16	10/01/15	360,000.00	50,992.50	410,992.50	2,060,000.00	4.000%
15-16	04/01/16		43,792.50	43,792.50	2,060,000.00	
16-17	10/01/16	375,000.00	43,792.50	418,792.50	1,685,000.00	4.100%
16-17	04/01/17		36,105.00	36,105.00	1,685,000.00	
17-18	10/01/17	395,000.00	36,105.00	431,105.00	1,290,000.00	4.150%
17-18	04/01/18		27,908.75	27,908.75	1,290,000.00	
18-19	10/01/18	410,000.00	27,908.75	437,908.75	880,000.00	4.250%
18-19	04/01/19		19,196.25	19,196.25	880,000.00	
19-20	10/01/19	430,000.00	19,196.25	449,196.25	450,000.00	4.350%
19-20	04/01/20		9,843.75	9,843.75	450,000.00	
20-21	10/01/20	450,000.00	9,843.75	459,843.75	-	4.375%
TOTAL \$ 3,095,000.00		\$ 554,042.50	\$ 3,649,042.50			

**CITY OF HIGHLAND
ELECTRIC CONSTRUCTION BOND 2006**

<u>\$6,250,000 2006 ELECTRIC SYSTEM ALTERNATE REVENUE BOND</u>						Interest Rate
<u>expenses in F Y</u>	<u>DUe</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>	
FY					6,250,000.00	
13-14	7/1/2013		32,268.75	32,268.75	1,635,000.00	
13-14	1/1/2014	600,000.00	32,268.75	632,268.75	1,035,000.00	3.90%
14-15	7/1/2014		20,568.75	20,568.75	1,035,000.00	
14-15	1/1/2015	525,000.00	20,568.75	545,568.75	510,000.00	3.95%
15-16	7/1/2015		10,200.00	10,200.00	510,000.00	
15-16	1/1/2016	510,000.00	10,200.00	520,200.00	-	4.00%
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	TOTAL	\$ 1,635,000.00	\$ 126,075.00	\$ 1,761,075.00		

**CITY OF HIGHLAND
STREET CONSTRUCTION BOND**

<u>\$9,680,000 2007 STREET BOND ALTERNATE REVENUE BOND</u>						Interest Rate
<u>expenses in F Y</u>	<u>DUe</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>	
FY					9,680,000.00	
13-14	7/1/2013		116,925.01	116,925.01	6,030,000.00	
13-14	1/1/2014	935,000.00	116,925.01	1,051,925.01	5,095,000.00	3.88%
14-15	7/1/2014		98,809.38	98,809.38	5,095,000.00	
14-15	1/1/2015	1,000,000.00	98,809.38	1,098,809.38	4,095,000.00	3.88%
15-16	7/1/2015		79,434.38	79,434.38	4,095,000.00	
15-16	1/1/2016	1,060,000.00	79,434.38	1,139,434.38	3,035,000.00	3.88%
16-17	7/1/2016		58,896.88	58,896.88	3,035,000.00	
16-17	1/1/2017	1,125,000.00	58,896.88	1,183,896.88	1,910,000.00	3.88%
17-18	7/1/2017		37,100.00	37,100.00	1,910,000.00	
17-18	1/1/2018	1,160,000.00	37,100.00	1,197,100.00	750,000.00	3.88%
18-19	7/1/2018		14,625.00	14,625.00	750,000.00	
18-19	1/1/2019	750,000.00	14,625.00	764,625.00	-	3.90%
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	TOTAL	\$ 6,030,000.00	\$ 811,581.30	\$ 6,841,581.30		

**CITY OF HIGHLAND
FTTP BOND CONSTRUCTION**

\$8,985,000 2010 FTTP BUILD AMERICA BOND (Shown net of federal interest subsidy)

<u>expenses in F Y</u>	<u>DUe</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					
13-14	7/1/2013		145,908.75	145,908.75	8,760,000.00
13-14	1/1/2014	175,000.00	145,908.75	320,908.75	8,585,000.00
14-15	7/1/2014		144,629.06	144,629.06	8,585,000.00
14-15	1/1/2015	285,000.00	144,629.06	429,629.06	8,300,000.00
15-16	7/1/2015		142,081.87	142,081.87	8,300,000.00
15-16	1/1/2016	315,000.00	142,081.87	457,081.87	7,985,000.00
16-17	7/1/2016		138,754.69	138,754.69	7,985,000.00
16-17	1/1/2017	385,000.00	138,754.69	523,754.69	7,600,000.00
17-18	7/1/2017		134,125.06	134,125.06	7,600,000.00
17-18	1/1/2018	395,000.00	134,125.06	529,125.06	7,205,000.00
18-19	7/1/2018		128,990.06	128,990.06	7,205,000.00
18-19	1/1/2019	410,000.00	128,990.06	538,990.06	6,795,000.00
19-20	7/1/2019		123,260.31	123,260.31	6,795,000.00
19-20	1/1/2020	425,000.00	123,260.31	548,260.31	6,370,000.00
20-21	7/1/2020		116,906.56	116,906.56	6,370,000.00
20-21	1/1/2021	435,000.00	116,906.56	551,906.56	5,935,000.00
21-22	7/1/2021		109,979.19	109,979.19	5,935,000.00
21-22	1/1/2022	450,000.00	109,979.19	559,979.19	5,485,000.00
22-23	7/1/2022		102,520.44	102,520.44	5,485,000.00
22-23	1/1/2023	465,000.00	102,520.44	567,520.44	5,020,000.00
23-24	7/1/2023		94,586.37	94,586.37	5,020,000.00
23-24	1/1/2024	480,000.00	94,586.37	574,586.37	4,540,000.00
24-25	7/1/2024		86,162.37	86,162.37	4,540,000.00
24-25	1/1/2025	500,000.00	86,162.37	586,162.37	4,040,000.00
25-26	7/1/2025		77,224.87	77,224.87	4,040,000.00
25-26	1/1/2026	515,000.00	77,224.87	592,224.87	3,525,000.00
26-27	7/1/2026		67,851.87	67,851.87	3,525,000.00
26-27	1/1/2027	535,000.00	67,851.87	602,851.87	2,990,000.00
27-28	7/1/2027		57,854.06	57,854.06	2,990,000.00
27-28	1/1/2028	555,000.00	57,854.06	612,854.06	2,435,000.00
28-29	7/1/2028		47,482.50	47,482.50	2,435,000.00
28-29	1/1/2029	575,000.00	47,482.50	622,482.50	1,860,000.00
29-30	7/1/2029		36,270.00	36,270.00	1,860,000.00
29-30	1/1/2030	595,000.00	36,270.00	631,270.00	1,265,000.00
30-31	7/1/2030		24,667.50	24,667.50	1,265,000.00
30-31	1/1/2031	620,000.00	24,667.50	644,667.50	645,000.00
31-32	7/1/2031		12,577.50	12,577.50	645,000.00
31-32	1/1/2032	645,000.00	12,577.50	657,577.50	-
	TOTAL	8,760,000.00	3,583,666.06	12,343,666.06	

**CITY OF HIGHLAND
FTTP BOND CONSTRUCTION**

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					4,225,000.00
12-13	1/1/2013		105,911.22	105,911.22	4,225,000.00
13-14	7/1/2013		73,606.25	73,606.25	4,225,000.00
13-14	1/1/2014		73,606.25	73,606.25	4,225,000.00
14-15	7/1/2014		73,606.25	73,606.25	4,225,000.00
14-15	1/1/2015		73,606.25	73,606.25	4,225,000.00
15-16	7/1/2015		73,606.25	73,606.25	4,225,000.00
15-16	1/1/2016		73,606.25	73,606.25	4,225,000.00
16-17	7/1/2016		73,606.25	73,606.25	4,225,000.00
16-17	1/1/2017	210,000.00	73,606.25	283,606.25	4,015,000.00
17-18	7/1/2017		71,506.25	71,506.25	4,015,000.00
17-18	1/1/2018	215,000.00	71,506.25	286,506.25	3,800,000.00
18-19	7/1/2018		68,980.00	68,980.00	3,800,000.00
18-19	1/1/2019	220,000.00	68,980.00	288,980.00	3,580,000.00
19-20	7/1/2019		66,120.00	66,120.00	3,580,000.00
19-20	1/1/2020	225,000.00	66,120.00	291,120.00	3,355,000.00
20-21	7/1/2020		62,913.75	62,913.75	3,355,000.00
20-21	1/1/2021	230,000.00	62,913.75	292,913.75	3,125,000.00
21-22	7/1/2021		59,406.25	59,406.25	3,125,000.00
21-22	1/1/2022	235,000.00	59,406.25	294,406.25	2,890,000.00
22-23	7/1/2022		55,587.50	55,587.50	2,890,000.00
22-23	1/1/2023	245,000.00	55,587.50	300,587.50	2,645,000.00
23-24	7/1/2023		51,422.50	51,422.50	2,645,000.00
23-24	1/1/2024	255,000.00	51,422.50	306,422.50	2,390,000.00
24-25	7/1/2024		46,896.25	46,896.25	2,390,000.00
24-25	1/1/2025	260,000.00	46,896.25	306,896.25	2,130,000.00
25-26	7/1/2025		42,151.25	42,151.25	2,130,000.00
25-26	1/1/2026	270,000.00	42,151.25	312,151.25	1,860,000.00
26-27	7/1/2026		37,021.25	37,021.25	1,860,000.00
26-27	1/1/2027	280,000.00	37,021.25	317,021.25	1,580,000.00
27-28	7/1/2027		31,631.25	31,631.25	1,580,000.00
27-28	1/1/2028	290,000.00	31,631.25	321,631.25	1,290,000.00
28-29	7/1/2028		25,976.25	25,976.25	1,290,000.00
28-29	1/1/2029	305,000.00	25,976.25	330,976.25	985,000.00
29-30	7/1/2029		19,952.50	19,952.50	985,000.00
29-30	1/1/2030	315,000.00	19,952.50	334,952.50	670,000.00
30-31	7/1/2030		13,652.50	13,652.50	670,000.00
30-31	1/1/2031	330,000.00	13,652.50	343,652.50	340,000.00
31-32	7/1/2031		6,970.00	6,970.00	340,000.00
31-32	1/1/2032	340,000.00	6,970.00	346,970.00	-
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	TOTAL	4,225,000.00	2,015,136.22	6,240,136.22	

**CITY OF HIGHLAND
TIF #2 IMPROVEMENTS**

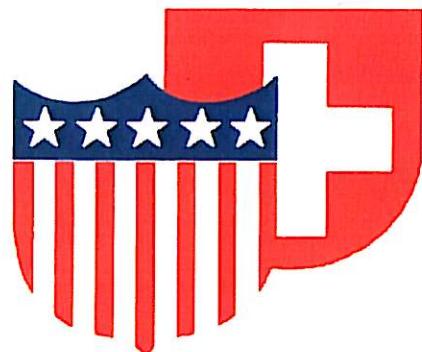
\$3,750,000 2012 GENERAL OBLIGATION BONDS (ALTERNATE REVENUE SOURCE) TIF #2

expenses in F Y	DUE	PRINCIPAL	INTEREST	TOTAL	REMAINING BALANCE
FY					3,750,000.00
12-13	1/1/2013		52,982.67	52,982.67	3,750,000.00
13-14	7/1/2013		56,431.25	56,431.25	3,750,000.00
13-14	1/1/2014		56,431.25	56,431.25	3,750,000.00
14-15	7/1/2014		56,431.25	56,431.25	3,750,000.00
14-15	1/1/2015		56,431.25	56,431.25	3,750,000.00
15-16	7/1/2015		56,431.25	56,431.25	3,750,000.00
15-16	1/1/2016	175,000.00	56,431.25	231,431.25	3,575,000.00
16-17	7/1/2016		54,681.25	54,681.25	3,575,000.00
16-17	1/1/2017	180,000.00	54,681.25	234,681.25	3,395,000.00
17-18	7/1/2017		52,881.25	52,881.25	3,395,000.00
17-18	1/1/2018	185,000.00	52,881.25	237,881.25	3,210,000.00
18-19	7/1/2018		51,031.25	51,031.25	3,210,000.00
18-19	1/1/2019	190,000.00	51,031.25	241,031.25	3,020,000.00
19-20	7/1/2019		49,131.25	49,131.25	3,020,000.00
19-20	1/1/2020	190,000.00	49,131.25	239,131.25	2,830,000.00
20-21	7/1/2020		46,281.25	46,281.25	2,830,000.00
20-21	1/1/2021	200,000.00	46,281.25	246,281.25	2,630,000.00
21-22	7/1/2021		43,281.25	43,281.25	2,630,000.00
21-22	1/1/2022	205,000.00	43,281.25	248,281.25	2,425,000.00
22-23	7/1/2022		40,206.25	40,206.25	2,425,000.00
22-23	1/1/2023	210,000.00	40,206.25	250,206.25	2,215,000.00
23-24	7/1/2023		37,056.25	37,056.25	2,215,000.00
23-24	1/1/2024	215,000.00	37,056.25	252,056.25	2,000,000.00
24-25	7/1/2024		33,831.25	33,831.25	2,000,000.00
24-25	1/1/2025	225,000.00	33,831.25	258,831.25	1,775,000.00
25-26	7/1/2025		30,175.00	30,175.00	1,775,000.00
25-26	1/1/2026	230,000.00	30,175.00	260,175.00	1,545,000.00
26-27	7/1/2026		26,437.50	26,437.50	1,545,000.00
26-27	1/1/2027	235,000.00	26,437.50	261,437.50	1,310,000.00
27-28	7/1/2027		22,618.75	22,618.75	1,310,000.00
27-28	1/1/2028	245,000.00	22,618.75	267,618.75	1,065,000.00
28-29	7/1/2028		18,637.50	18,637.50	1,065,000.00
28-29	1/1/2029	255,000.00	18,637.50	273,637.50	810,000.00
29-30	7/1/2029		14,175.00	14,175.00	810,000.00
29-30	1/1/2030	260,000.00	14,175.00	274,175.00	550,000.00
30-31	7/1/2030		9,625.00	9,625.00	550,000.00
30-31	1/1/2031	270,000.00	9,625.00	279,625.00	280,000.00
31-32	7/1/2031		4,900.00	4,900.00	280,000.00
31-32	1/1/2032	280,000.00	4,900.00	284,900.00	-
TOTAL		3,750,000.00	1,461,470.17	5,211,470.17	

CITY OF HIGHLAND
2010 STREET BOND ALTERNATE REVENUE SERVICE
(ALL PAYMENTS DUE JANUARY 1 WITH FIRST PAYMENT DUE 1/1/2020)

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					
13-14	1/1/2014				3,199,366.60
14-15	1/1/2015				3,199,366.60
15-16	1/1/2016				3,199,366.60
16-17	1/1/2017				3,199,366.60
17-18	1/1/2018				3,199,366.60
18-19	1/1/2019				3,199,366.60
19-20	1/1/2020	381,786.70	153,213.30	535,000.00	2,817,579.90
20-21	1/1/2021	362,922.60	172,077.40	535,000.00	2,454,657.30
21-22	1/1/2022	341,035.75	193,964.25	535,000.00	2,113,621.55
22-23	1/1/2023	324,477.50	210,522.50	535,000.00	1,789,144.05
23-24	1/1/2024	306,260.75	228,739.25	535,000.00	1,482,883.30
24-25	1/1/2025	286,337.35	248,662.65	535,000.00	1,196,545.95
25-26	1/1/2026	270,763.50	264,236.50	535,000.00	925,782.45
26-27	1/1/2027	253,627.45	281,372.55	535,000.00	672,155.00
27-28	1/1/2028	237,775.40	297,224.60	535,000.00	434,379.60
28-29	1/1/2029	223,223.40	311,776.60	535,000.00	211,156.20
29-30	1/1/1930	211,156.20	323,843.80	535,000.00	(0.00)
	TOTAL	3,199,366.60	2,361,789.60	5,350,000.00	

CITY OF HIGHLAND



GENERAL
ADMINISTRATION



City of Highland

General Administration

Kelly Korte, Director of Finance
Lisa Schoeck, Director of Human Resources

2013-2014 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Continue to set aside at least 3% of revenue for capital replacements and at least 2% for cash reserves.
- Continue to utilize all available personnel resources with cross training to keep revenue dedicated to personnel less than 35%.
- Revenue dedicated to O&M Expenses will not exceed 60%.

Major Initiatives

- Continue to offer the best possible customer service for our residents and city personnel.
- Continue to prepare the majority of the Annual Financial Reports, having the auditing firm review, in order to reduce auditing costs.
- Continue working with the City's Loss Prevention Provider to develop a cost/containment plan to reduce work related accident exposure and reduce worker's compensation costs.
- Continue working with the Health Insurance Carriers, and Brokers to reduce or maintain our health insurance costs over the long term. We will continue as we did this past year to look at all alternatives. We have also instituted a formal wellness plan. The Healthcare Reform Act, scheduled to take full effect January 1, 2014, will also likely have a large impact on our healthcare costs as we move forward. Some of these changes will be out of our control but we will do our best to minimize the impact, continue to monitor, and keep everyone informed.
- Continue to improve economic growth in the City with assistance from economic development funds.

GENERAL ADMINISTRATION							
	Current Fiscal Year Budget	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Revenue							
Property / Replacement Tax	\$ 645,243	\$ 637,688	644,065	650,506	657,011	663,581	
Sales Tax	77,050	77,050	77,821	78,599	79,385	80,179	
Income Tax	36,800	38,640	39,026	39,417	39,811	40,209	
Telecommunications Tax	15,000	15,000	15,150	15,302	15,455	15,609	
Auto Rental Tax	4,600	5,000	5,050	5,101	5,152	5,203	
Hotel Tax	60,000	62,000	62,620	63,246	63,879	64,517	
Administration Fees	1,165,630	1,175,290	1,187,043	1,198,913	1,210,902	1,223,011	
Parks Allocation	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
Rental / Leases	60,000	58,000	58,000	58,000	58,000	58,000	
Interest Income	55,000	55,000	55,550	56,106	56,667	57,233	
Operating Transfers In	0	0	0	0	0	0	
Misc Revenues	18,300	17,500	17,675	17,852	18,030	18,211	
Total Revenues Projected	1,837,623	1,841,168	1,862,000	1,883,040	1,904,290	1,925,753	
Operating Transfers Out	(452,490)	(456,904)	(450,910)	(453,460)	(454,790)	(454,900)	
Revenue for Operations	\$ 1,385,133	\$ 1,384,264	\$ 1,411,090	\$ 1,429,580	\$ 1,449,500	\$ 1,470,853	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,177,363	1,176,624	1,199,426	1,215,143	1,232,075	1,250,225
Capital Expenditures Allocation	10%	138,513	138,426	141,109	142,958	144,950	147,085
Cash Reserve & Equip Repl Allocation	5%	69,257	69,213	70,554	71,479	72,475	73,543
Operating & Maintenance:							
Personnel	\$ 636,100	\$ 660,100	\$ 658,302	\$ 671,468	\$ 684,897	\$ 698,595	
Professional	105,000	93,000	78,860	80,437	82,046	83,687	
Contractual	274,000	264,350	269,637	275,030	280,530	286,141	
Supplies	57,700	72,750	74,205	75,689	77,203	78,747	
Total O&M Projected	\$ 1,072,800	\$ 1,090,200	\$ 1,081,004	\$ 1,102,624	\$ 1,124,677	\$ 1,147,170	
Equipment Reserve Transfer In-Minor Eq	0						
85% Revenue Allocation - O&M	1,177,363	1,176,624	1,199,426	1,215,143	1,232,075	1,250,225	
O&M Excess (Deficit) vs 85 % allocation	\$ 104,563	\$ 86,424	\$ 118,422	\$ 112,519	\$ 107,399	\$ 103,055	
Capital Projection	0	70,000	0	15,000	30,000	60,000	
Capital Reserve Transfer In from 004	0	0	0	0	0	0	
10% Revenue Allocation - Capital	138,513	138,426	141,109	142,958	144,950	147,085	
Capital Funding Excess (Deficit) vs 10% allocation	\$ 138,513	\$ 68,426	\$ 141,109	\$ 127,958	\$ 114,950	\$ 87,085	
Transfer to Reserves for Gen Admin & Comm Dev	312,070	224,000	330,000	311,500	294,500	263,000	
3% Revenue Allocation - Equip Repl	41,554	41,528	42,333	42,887	43,485	44,126	
2% Revenue Allocation - Cash Reserve	27,703	27,685	28,222	28,592	28,990	29,417	
Cash Reserve Excess (Deficit)	\$ 242,813	\$ 154,787	\$ 259,446	\$ 240,021	\$ 222,025	\$ 189,457	
Cash Expenditures	1,072,800	1,160,200	1,081,004	1,117,624	1,154,677	1,207,170	
Transfers Out	764,560	680,904	780,910	764,960	749,290	717,900	
Total Expenditures & Transfers Projected	\$ 1,837,360	\$ 1,841,104	\$ 1,861,914	\$ 1,882,584	\$ 1,903,967	\$ 1,925,070	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 263	\$ 64	\$ 86	\$ 456	\$ 324	\$ 683	

GENERAL ADMINISTRATION'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 60%						
Actual Revenue Dedicated to O&M	58.4%	59.2%	58.1%	58.6%	59.1%	59.6%
Property Tax as a Percentage of Revenue will not exceed 35%						
Actual Property Tax / Revenue	33.1%	32.6%	32.6%	32.6%	32.6%	32.5%
Revenue Dedicated to Personnel Costs will not exceed 35%						
Actual Revenue Dedicated to Personnel Costs	34.6%	35.9%	35.4%	35.7%	36.0%	36.3%

GENERAL ADMINISTRATION

Account Number	Description	YTD Actual					Comments
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	
001-011-4-310-10	Property Tax-General	623,204.46	615,050.16	461,015.41	608,206.00	600,688.00	
001-011-4-312-10	Replacement Tax-General	46,817.58	40,738.05	22,948.51	37,037.00	37,000.00	
001-011-4-313-10	Sales Tax	92,689.97	91,463.92	39,324.02	77,050.00	77,050.00	allocated \$15,000 to fire dept
001-011-4-313-11	Hotel/Motel Tax	58,988.81	59,499.15	32,301.30	60,000.00	62,000.00	
001-011-4-314-15	Sales Tx Alloc - Gen >Krc	-	-	-	-	-	
001-011-4-314-16	Tax Allocation - Gen >Piks	(300,000.00)	(300,000.00)	(150,000.00)	(300,000.00)	(300,000.00)	
001-011-4-315-10	State Income Tax	38,105.13	38,842.45	25,731.33	36,800.00	38,640.00	
001-011-4-321-11	Simplified Muni Telecom Tx	15,048.24	15,939.83	8,719.51	15,000.00	15,000.00	
001-011-4-321-21	Auto Rental Tax	6,322.86	5,560.17	3,354.31	4,600.00	5,000.00	
001-011-4-341-10	Misc General Admin	8,887.54	39,226.72	35,544.73	15,000.00	15,000.00	moved water tower rental fees to water fund
001-011-4-341-11	Minutes Of Council Mtgs	-	-	-	-	-	
001-011-4-341-20	Admin Rev/Frm Electric	656,700.00	669,840.00	334,920.00	669,840.00	675,000.00	
001-011-4-341-21	Admin Rev From Water	184,884.00	188,592.00	94,296.00	188,590.00	190,000.00	
001-011-4-341-22	Admin Rev From Sewer	145,644.00	148,560.00	74,280.00	148,560.00	150,000.00	
001-011-4-341-23	Admin Rev From Ambulance	37,536.00	38,292.00	19,146.00	38,290.00	38,290.00	
001-011-4-341-25	Admin Rev From Solid Waste	117,996.00	120,348.00	60,174.00	120,350.00	122,000.00	
001-011-4-341-30	Admin Rev From Swim Pool	-	-	-	-	-	
001-011-4-343-11	Rental/Lease Revenue Gen.	50,688.00	55,688.00	27,804.00	60,000.00	58,000.00	
001-011-4-361-10	Interest Income	81,064.39	69,197.84	32,406.35	55,000.00	55,000.00	
001-011-4-371-15	Grants	-	-	-	-	-	
001-011-4-371-16	Loan Proceeds	-	-	-	-	-	
001-011-4-371-42	Donations-Good Samaritan	3,658.34	3,204.78	1,229.08	3,300.00	2,500.00	
001-011-4-371-90	Overpayments	-	-	-	-	-	
001-011-4-381-21	From City Prop/Eq/Reserves	265,201.00	-	-	-	-	
001-011-4-381-80	From Electric	-	-	-	-	-	
TOTAL REVENUE		2,142,435.42	1,899,983.05	1,123,194.55	1,837,623.00	1,841,168.00	

001-011-5-110-00	Regular Salaries	577,371.96	580,950.69	275,159.64	570,000.00	583,000.00	
001-011-5-120-00	Overtime	43.30	-	34.49	1,000.00	1,000.00	
001-011-5-130-00	Benefits - Health & Life	65,332.77	53,845.12	29,287.46	63,000.00	70,000.00	
001-011-5-131-00	Benefits - Other	-	5,379.59	4,000.00	2,000.00	6,000.00	
001-011-5-160-00	Unemployment Ins	-	-	-	-	-	
001-011-5-170-00	Salary/Car Allowance	77.97	78.29	37.27	100.00	100.00	
001-011-5-220-00	Legal / Attorney Fees	77,805.91	79,420.73	38,661.91	90,000.00	80,000.00	
001-011-5-230-00	Engineering / Consulting	-	20,327.50	-	5,000.00	5,000.00	
001-011-5-240-00	Training And Travel	15,044.40	10,454.12	4,202.23	10,000.00	8,000.00	
001-011-5-310-00	Telephone / Communications	5,569.23	6,074.04	2,655.49	7,000.00	6,000.00	
001-011-5-320-00	Postage	38,829.96	33,478.90	16,355.71	36,000.00	36,000.00	
001-011-5-330-00	Utilities	14,020.35	11,291.55	4,638.30	12,000.00	11,500.00	
001-011-5-340-00	Rentals And Leases	1,303.00	648.00	899.36	1,500.00	1,750.00	
001-011-5-350-00	Insurance	5,136.61	7,362.02	-	6,000.00	6,000.00	
001-011-5-360-00	Equipment Maint And Repair	7,066.39	10,321.62	4,381.01	8,000.00	8,000.00	
001-011-5-360-10	Vehicle Maint/Repair	221.91	1,562.12	148.15	2,500.00	1,500.00	
001-011-5-370-00	Transportation Reimburse	-	-	-	-	-	
001-011-5-380-00	Building Maintenance	21,229.77	6,976.88	4,034.54	38,000.00	21,600.00	
001-011-5-390-00	Other Contractual Services	59,010.27	54,603.10	33,652.32	70,000.00	80,000.00	includes \$10,000 for repricing of market rates for salaries
001-011-5-390-31	Tourism & Convention	21,797.00	53,425.46	22,441.34	36,000.00	38,000.00	
001-011-5-390-32	Chamber Of Commerce	24,000.00	24,000.00	12,000.00	24,000.00	24,000.00	
001-011-5-390-37	Utility Assist>To Agencies	-	-	-	-	-	
001-011-5-390-50	Contractual/Technological	25,990.54	32,650.44	8,999.66	33,000.00	30,000.00	includes server upgrades
001-011-5-410-00	Office Supplies	3,806.51	4,219.41	2,475.29	4,000.00	4,500.00	
001-011-5-420-00	Fuels For Vehicles/Equip	1,951.30	2,210.78	1,112.58	2,400.00	2,400.00	
001-011-5-430-00	Operating Supplies	16,937.36	23,434.32	6,658.27	22,000.00	20,000.00	
001-011-5-440-00	Safety & Uniform Supplies	5,091.00	355.78	252.00	3,000.00	25,000.00	Safety Consultant and safety equipment
001-011-5-450-00	Maint/Repair Supplies	568.89	43.05	-	250.00	250.00	
001-011-5-460-00	Vehicle Maint Supplies	65.94	(82.46)	2.00	50.00	600.00	Tires on City Manager Vehicle
001-011-5-470-00	Minor Equipment	38,394.38	12,234.03	2,416.68	26,000.00	20,000.00	
001-011-5-510-00	Land	-	-	-	-	-	
001-011-5-520-00	Buildings & Structures	-	-	-	-	-	
001-011-5-530-00	Equipment	-	-	10,007.50	-	70,000.00	Interpretive Plan for Cemetery
001-011-5-550-00	Other Capital Improvements	-	-	-	-	-	
001-011-5-595-00	Depreciation Expenses	114,921.61	116,622.73	-	-	-	
001-011-5-730-30	Transfer To Gen Fd Reserve	-	-	-	-	-	
001-011-5-730-48	Trans to City Prop/Eq/Reserves	85,000.00	30,280.00	-	105,000.00	6,000.00	
001-011-5-730-54	Trans to Comm Dev Reserve	207,070.00	207,070.00	207,070.00	207,070.00	218,000.00	
001-011-5-730-58	Transfer To Rec Facility	453,500.00	448,775.00	360,000.00	452,490.00	450,904.00	
001-011-5-730-59	Transfer to Water Distribution	-	-	-	-	-	
001-011-5-730-60	Transfer to Electric Fund	-	-	-	-	-	
001-011-5-730-61	Transfer to Library Endowment	265,200.09	-	-	-	6,000.00	
001-011-5-730-62	Transfer to Cemetery Operations	-	-	-	-	-	
001-011-5-810-00	Bad Debt	-	-	-	-	-	
001-011-5-810-10	Non-Billable Write Offs	-	-	-	-	-	
001-011-5-812-00	Voided Checks	-	-	-	-	-	
TOTAL EXPENSES		2,153,258.42	1,838,212.81	1,051,583.40	1,837,360.00	1,841,104.00	
REVENUE OVER EXPENSES		(10,823.00)	61,750.24	71,611.15	263.00	64.00	

City of Highland, Illinois
General Administration
 13/14 thru 17/18

PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Land Account #510	0	0	0	0	0
Total Land Account #510	0	0	0	0	0
Building Account #520					
Roof Replacement/Guttering					60,000
Replace Front Doors and Entryway				30,000	
Total Building Account #520	0	0	0	30,000	60,000
Equipment Account #530					
Council Room Upgrade Sound Equipment if needed			15,000		
Total Equipment Account #530	0	0	15,000	0	0
Lines, Roads, Etc Account #540	0	0	0	0	0
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Interpretive Plan Cemetery	70,000				
Total Other Capital Improvements Account #550	70,000	0	0	0	0
Total Capital Expenditures Projected	70,000	0	15,000	30,000	60,000

REQUEST FOR HOTEL/MOTEL TAX

<u>Budget Year ></u>	Budget		Budget	
	2012-2013	Voted on	2013-2014	Voted on
Total estimated revenue	\$ 60,000		\$ 62,000	
Chamber of Commerce	\$ (24,000)		\$ (24,000)	
Balance for other projects	\$ 36,000		\$ 38,000	
Gun Show + 2 ads - January	\$ 1,500		\$ 1,500	
Swap Meet - Dick Connor	\$ 500		\$ 500	
Miscellaneous	\$ 300		\$ 2,300	
Kuhn Productions - speedway				
Fireworks Display			\$ 12,500	
Marketing KRC	\$ 1,500		\$ 1,500	
Hardroad Summer Play	\$ -		\$ -	
Tourism Bureau SW IL	\$ 4,500		\$ 4,500	
Farmers Market	\$ 5,000		\$ 5,000	
Art in the Park-Highland Arts Council	\$ 8,000		\$ 8,000	
Blacktwig Consultants	\$ 13,500		\$ -	
C of C (Billboard Changes)	\$ 1,200		\$ 1,200	
Highland Optimist ShootOut			\$ 1,000	
Total Other	\$ 36,000		\$ 38,000	
Balance	\$ -		\$ -	

CITY OF HIGHLAND



PUBLIC SAFETY

Police Department
Ambulance Service (EMS)
Fire Department

Introduction and Statement of Budgetary Goals

Highland Police Department

The Highland Police Department is a full service police department which currently consists of twenty-seven full time employees. This includes a Chief of Police, four Sergeants, thirteen Patrol Officers, two Detectives, an Operations Manager, and six Telecommunicators. The Police Department also employs five part-time school Crossing Guards. The Deputy Chief of Police, Administrative Assistant, School Resource Officer, and the Community Service Officer positions are currently vacant.

While the police department provides a wide range of services to the City of Highland in regards to law enforcement and related areas, the department also provides emergency EMS and Fire dispatch services for the Highland Fire Department as well as neighboring communities and unincorporated areas. The Police Department augments its ability to suppress and investigate crime through the department's cooperation with the St. Louis Metropolitan Major Case Squad, The Child Death Investigation Task Force, and the Mobile Field Force through the Illinois Law Enforcement Alarm System (ILEAS). The Police Department has investigators and officers specifically assigned to these units on an "as needed" basis. The Police Department also utilizes other organizations such as the Illinois State Police, Madison County Sheriff's Office, FBI, DEA, ATF and other local law enforcement agencies as the need presents itself.

Along with its law enforcement obligation the Highland Police Department is tasked with emergency management responsibilities. This calls for coordination with Madison County Emergency Management, Illinois Emergency Management Agency, and the Federal Emergency Management Agency. The purpose of emergency management is to 1) mitigate loss of life, injuries, and damage to property; 2) respond to; and 3) recovery of natural, technological, human error, or terrorist created catastrophes.

The police facility is located at 820 Mulberry which is accessed by residential streets which feed off Broadway and Walnut. The facility was constructed in 1982 for a staff of approximately seventeen employees. There are three report writing stations throughout the facility for officers to meet with residents and/or complete reports. The current police vehicle fleet consists of six marked patrol vehicles, two covert vehicles, one administrative vehicle, two detective vehicles, a patrol water craft, and a command post vehicle and trailer.

The Police Department attained several budgetary accomplishments to date over the 2012-13 fiscal budget year:

- We received two grants this year from HACF and Walmart to purchase a

prescription drop-box program.

- Completed the special needs assessment for the new public safety facility.
- Continue the process of replacing the in-car patrol computers with more cost –efficient models. The efficiency has increased dramatically while reducing the cost-per-unit from \$6000 to \$2000.
- Two police SUV Interceptors were purchased to enhance the vehicle fleet.
- O&M costs per capita goal is \$230.
- O&M costs per service call goal is \$200.

2013-2014 Budget Goals:

- Continue to provide the highest level of police service and remain fiscally responsible.
- Continue to meet the ever growing unfunded mandates directed by the State and Federal Government as they relate to law enforcement, emergency management and homeland security.
- Address facility needs as they arise. A preventative maintenance schedule is in place to further reduce costs. This includes filter changes, grease point inspections, and wiring inspections.
- Begin the process of planning/design for the new public safety facility.
- Fund and implement an additional supervisory level of Lieutenant. This has been a long-term need and would replace the Deputy Chief's position.
- Maintain quality of equipment. The Highland Police Department has been fortunate in that it has been provided many of the most current tools available to law enforcement especially in regards to officer safety. The department needs to continually assess the condition of current equipment and consider timely replacement with financial soundness, such as the replacement of police vehicles before major and timely repairs occur. There must also give consideration towards new innovative products that should be evaluated as to its related service to the police department. The Police Department will continue to have digital video recording devices placed into the squad cars to replace the current out of date systems. We are anticipating the need to replace two patrol vehicles.
- Update our AED heart defibrillators with units that compliment the EMS models.

- Continue to explore funding alternatives such as grants for equipment and programs. Crime-related grants are difficult to get awarded, but rural/interoperable/community grants show promise.

The Highland Police Department will continue its “community commitment” vision and strive to increase professional standards and service.

POLICE DEPARTMENT BUDGET PROJECTIONS						
	Current Fiscal Year Budget	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Revenue						
Property / Replacement Tax	\$ 161,762	\$ 158,821	161,997	165,237	168,542	171,913
Sales Tax	1,357,000	1,357,000	1,384,140	1,411,823	1,440,059	1,468,860
Income Tax	542,800	569,940	581,339	592,966	604,825	616,921
Telecommunications Tax	221,250	221,250	225,675	230,189	234,792	239,488
Fines	32,200	34,000	34,680	35,374	36,081	36,803
Grants	1,000	1,000	1,000	1,000	1,000	1,000
Overtime / SRO Reimbursement	0	0	0	0	0	0
Misc Revenues	37,300	64,650	65,943	67,262	68,607	69,979
Operating Transfer In						
Total Revenues Projected	2,353,312	2,406,661	2,454,774	2,503,850	2,553,907	2,604,965
Revenue Allocation:						
Operating & Maintenance Allocation	95%	2,235,646	2,286,328	2,332,036	2,378,657	2,426,211
Capital Expenditures Allocation	3%	70,599	72,200	73,643	75,115	76,617
Cash Reserve & Equip Repl Allocation	2%	47,066	48,133	49,095	50,077	51,078
Operating & Maintenance:						
Personnel		2,000,884	2,058,300	2,109,758	2,162,501	2,216,554
Professional		37,000	41,850	42,896	43,969	45,068
Contractual		122,625	121,400	124,435	127,546	130,735
Supplies		93,000	94,700	97,068	99,494	101,982
Total O&M Projected	2,253,509	2,316,250	2,374,156	2,433,510	2,494,348	2,556,707
Equipment Reserve Transfer In-Minor Eq						
85% Revenue Allocation - O&M	2,235,646	2,286,328	2,332,036	2,378,657	2,426,211	2,474,717
O&M Excess (Deficit)	(17,863)	(29,922)	(42,121)	(54,853)	(68,137)	(81,990)
Capital Projection						
Capital Reserve Transfer In from 004		73,000	55,000	55,000	5,055,000	27,500
		0	0	0	0	21,000
Revenue Allocation - Capital		70,599	72,200	73,643	75,115	76,617
Capital Funding Excess (Deficit)	(2,401)	17,200	18,643	(4,979,885)	49,117	71,649
Transfer to Reserves 004						
26,500	35,000	25,000	0	32,000	41,500	
3% Revenue Allocation - Equip Repl	28,240	28,880	29,457	30,046	30,647	31,260
2% Revenue Allocation - Cash Reserve	18,826	19,253	19,638	20,031	20,431	20,840
Cash Reserve Excess (Deficit)	(20,566)	(13,133)	(24,095)	(50,077)	(19,078)	(10,599)
Cash Expenditures	2,326,509	2,371,250	2,429,156	7,488,510	2,521,848	2,584,207
Transfers Out	26,500	35,000	25,000	0	32,000	41,500
Total Expenditures & Transfers Projected	2,353,009	2,406,250	2,454,156	7,488,510	2,553,848	2,625,707
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 303	\$ 411	\$ 618	\$ (4,984,660)	\$ 59	\$ 258

POLICE DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 95% Actual Revenue Dedicated to O&M	95.8%	96.2%	96.7%	97.2%	97.7%	98.1%
Revenue Dedicated to Capital will not exceed 3% Actual Revenue Dedicated to Capital	3.1%	2.3%	2.2%	201.9%	1.1%	1.1%
Revenue Dedicated to Personnel Costs will not exceed 85% Actual Revenue Dedicated to Personnel Costs	85.0%	85.5%	85.9%	86.4%	86.8%	87.2%
O&M Costs per Capita will not exceed \$235	\$227	\$234				
O&M Cost per Service Call will not exceed \$205	\$185	\$204				
Number of Sworn Officers per Capita will not exceed \$525	519	496				
Number of Sworn Officers per 1,000 population will not exceed 2.54	2.02	2.02				
Per Capita	9,919	9,919				
Number of Service Calls	12,188	11,356				
Number of Sworn Officers Including Chief	20	20				

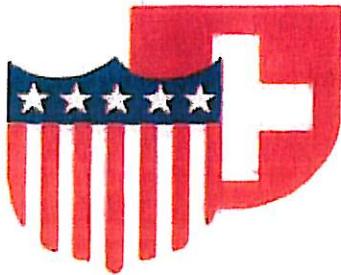
POLICE DEPARTMENT

Account Number	Description	YTD Actual				Comments
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	
001-012-4-311-11	P.Tax-Police	140,363.48	138,622.67	103,929.72	136,963.00	133,863.00
001-012-4-311-17	P.Tax-Crossing Guards	15,007.60	10,627.67	9,652.54	12,411.00	12,500.00
001-012-4-312-11	R.Tax-Police	14,703.81	12,770.23	7,202.00	11,820.00	11,620.00
001-012-4-312-17	R.Tax-Crossing Guards	933.94	625.62	465.46	748.00	748.00
001-012-4-313-10	Sales Tax	1,367,162.39	1,384,532.54	692,572.04	1,357,000.00	1,357,000.00
001-012-4-315-10	State Income Tax	562,050.36	572,026.25	379,537.46	542,800.00	569,940
001-012-4-321-11	Simplified Muni Telecom Tx	221,061.43	235,112.51	128,612.58	221,250.00	221,250
001-012-4-321-50	License-Liquor Peddler Etc	11,235.00	12,080.00	9,121.00	10,000.00	12,000
001-012-4-321-51	Video Gaming Revenue					10,000
001-012-4-321-52	Pet Tags Only	800.00	647.00	175.00	500.00	750
001-012-4-342-09	Misc Code Enforcement	-				
001-012-4-342-10	Misc Police	37,197.92	37,289.43	29,979.15	25,000.00	40,000.00
001-012-4-342-39	DUI Fine Money	2,810.00	2,330.00	468.00	2,000.00	2,000.00
001-012-4-342-40	Drug Seizure Rev-Federal	-				
001-012-4-342-41	Drug Seizure Rev-State	35.00				
001-012-4-342-44	Donations - Police Dept	500.00	1,600.00		1,800.00	1,800.00
001-012-4-342-45	Overtime/Gro Reimbursement	45,090.58	8,654.65			
001-012-4-346-20	Gain on Sale of Asset					not funded by school district any longer
001-012-4-351-10	Fines & Penalties Police	31,268.72	32,204.54	15,920.03	30,000.00	32,000.00
001-012-4-351-12	Pet Impoundment Fees	540.00	20.00		200.00	100.00
001-012-4-351-51	Int-Drag Seizure-Federal	-				
001-012-4-351-52	Int-Drag Seizure-State	-				
001-012-4-371-15	Grants	1,000.00	1,000.00	800.00	1,000.00	1,000.00
001-012-4-381-21	Transfer from City Prop Reserves	69,049.68				
TOTAL REVENUE		2,522,619.91	2,451,251.32	1,378,234.08	2,353,312.00	2,406,661.00
001-012-5-110-00	Regular Salaries	1,663,894.32	1,669,735.40	817,281.41	1,725,184.00	\$1,768,600.00 <i>Includes new bieannd for last six months of year</i>
001-012-5-110-10	Salaries-SRO Reimbursable	-				
001-012-5-110-17	Salaries-Crossing Guards	12,260.00	12,700.00	4,030.00	12,400.00	12,400.00
001-012-5-120-00	Overtime	76,025.40	77,434.39	42,812.54	84,000.00	80,000.00
001-012-5-120-10	Overtime-School Reimbursed	4,309.02	135.78	-		
001-012-5-120-11	Overtime-Races Reimbursed	-				
001-012-5-130-00	Benefits - Health & Life	172,263.20	161,542.12	70,010.00	156,000.00	178,000.00
001-012-5-131-00	Benefits - Other	4,980.77	6,890.23	3,691.02	12,000.00	10,000.00
001-012-5-131-10	Cleaning Allowance	8,300.00	8,550.00	-	8,300.00	8,300.00
001-012-5-160-02	Benefit Police Pension	-				
001-012-5-160-00	Unemployment Ins	-				
001-012-5-170-00	Salary/Car Allowance	-				
001-012-5-180-00	Spec Proj/Community Servic	-				
001-012-5-220-00	Legal / Attorney Fees	29,051.12	30,772.71	13,977.25	25,000.00	31,000.00
001-012-5-240-00	Training And Travel	10,977.31	9,079.93	5,465.71	12,000.00	10,850.00
001-012-5-250-00	Waste Removal	-				
001-012-5-310-00	Telephone / Communications	12,830.43	14,482.67	7,056.11	16,800.00	15,960.00
001-012-5-320-00	Postage	1,036.00	624.35	350.49	1,250.00	1,300.00
001-012-5-330-00	Utilities	11,919.87	12,080.82	7,401.73	12,000.00	12,240.00
001-012-5-340-00	Rentals And Leases	7,884.81	6,845.61	3,702.55	8,000.00	8,000.00
001-012-5-350-00	Insurance	10,257.89	11,624.02	-	13,000.00	13,000.00
001-012-5-360-00	Equipment Maint And Repair	12,384.23	9,836.04	10,592.94	11,000.00	10,500.00
001-012-5-360-10	Vehicle Maint/Repair	15,846.31	19,640.08	6,665.34	15,000.00	21,200.00
001-012-5-370-00	Transportation Reimburse	22.80	-			
001-012-5-380-00	Building Maintenance	3,516.77	2,607.09	552.10	5,000.00	3,450.00
001-012-5-390-00	Other Contractual Services	12,840.14	13,387.88	7,198.77	8,000.00	10,150.00
001-012-5-390-21	Police & Fire Commission	740.00	5,675.00	375.00	4,000.00	2,500.00
001-012-5-390-50	Contractual/Technological	15,367.91	20,621.69	9,899.73	28,075.00	22,800.00
001-012-5-390-88	Code Enforcement	43.19	-	-		
001-012-5-390-89	Animal Shelter/Impoundment	5,036.25	135.00	30.00	500.00	300.00
001-012-5-410-00	Office Supplies	-	134.25	185.76	500.00	500.00
001-012-5-420-00	Fuels For Vehicles/Equip	35,460.41	40,770.09	21,768.47	41,000.00	41,000.00
001-012-5-430-00	Operating Supplies	21,786.48	22,429.32	5,848.83	13,000.00	13,000.00
001-012-5-440-00	Safety & Uniform Supplies	16,390.07	13,252.73	8,037.87	16,000.00	16,000.00
001-012-5-450-00	Maint/Repair Supplies	66.06	255.08	870.37	-	
001-012-5-460-00	Vehicle Maint Supplies	455.86	1,281.79	187.58	500.00	500.00
001-012-5-470-00	Minor Equipment	17,265.28	27,282.43	17,880.30	17,000.00	16,700.00
001-012-5-470-15	Emergency Mgt Agency	4,438.00	7,463.13	11,218.00	5,000.00	7,000.00
001-012-5-510-00	Land	-	-	-		
001-012-5-520-00	Buildings & Structures	-	-	6,925.33		
001-012-5-530-00	Equipment	-	-	52,402.40	73,000.00	55,000.00
001-012-5-550-00	Other Capital Improvements	-	-	-		
001-012-5-590-00	Reimbursable Expenses	(470.75)				
001-012-5-595-00	Depreciation Expenses	93,397.73	86,120.99			
001-012-5-730-48	Trans To Cty Prop/Eq/Reserves	240,000.00	205,000.00		28,500.00	35,000.00
001-012-5-810-00	Bad Debt	-	-	-		
TOTAL EXPENSES		2,521,507.18	2,501,304.73	1,138,420.40	2,353,009.00	2,406,250.00
REVENUE OVER EXPENSES		1,303.73	(50,053.41)	239,814.58	303.00	411.00

City of Highland, Illinois
Police Department
 13/14 thru 17/18

PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Land Account #510	0	0	0	0	0
Total Land Account #510	0	0	0	0	0
Building Account #520			5,000,000		
New Public Safety Facility					
Total Building Account #520	0	0	5,000,000	0	0
Equipment Account #530					
Vehicle Replacement	55,000	55,000	55,000	27,500	27,500
Total Equipment Account #530	55,000	55,000	55,000	27,500	27,500
Lines, Roads, Etc Account #540	0	0	0	0	0
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	55,000	55,000	5,055,000	27,500	27,500



City of Highland

Ambulance Department

Gary Crosby, Supervisor

2013-2014 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Revenue dedicated to personnel will not exceed 65%.
- Achieve a net collection rate of at least 80% including gross charges less mandated write-offs.
- Revenue dedicated to O&M, not including write-offs or bad debts, will not exceed 75%.
- Average revenue collected per ambulance call will exceed \$370.

Major Initiatives

Shift Supervisors: The department management is currently looking implementing changes to the current shift supervisor positions. This year emphasis will be placed on developing these positions as an effective part of the management team.

Additional Ambulance : Working to implement staffing of a third ambulance for 12 hours per day. This will be based upon developing appropriate measures such as demand analysis and staffing cost to review the success of this implementation while looking at ways of controlling costs associated with overtime. EMS coordinator is working on some proposals to change the current staffing levels associated to shift supervisors and additional staffing which may allow for these increased services and associated revenues. while directly controlling overtime cost.

Public Safety Communications / Radio Tower: The department management is currently conducting a site survey in coordination with HCS to add additional height to HCS's tower to facilitate placement of public safety radio communication equipment currently located at the power plant and St. Joseph's Hospital Main Street location. Implementation should be concluded by mid 2013 to coincide with the opening of St. Joseph's Hospital Highland Troxler location.

AMBULANCE FUND							
	Current Fiscal Year	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Revenue							
Property / Replacement Tax	\$ 442,984	\$ 449,545	\$ 454,040	\$ 458,581	\$ 463,167	\$ 467,798	
Charges for Services	950,000	1,037,500	1,068,625	1,100,684	1,133,704	1,167,715	
Intergovernmental Taxes	190,769	226,769	229,037	231,327	233,640	235,977	
Misc Revenues	10,100	9,200	9,292	9,385	9,479	9,574	
Operating Transfer In	200,000	0	-	-	-	-	
Total Revenues Projected	1,793,853	1,723,014	1,760,994	1,799,977	1,839,990	1,881,064	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,524,775	1,464,562	1,496,845	1,529,980	1,563,992	1,598,904
Capital Expenditures Allocation	10%	179,385	172,301	176,099	179,998	183,999	188,106
Cash Reserve & Equip Repl Allocation	5%	89,693	86,151	88,050	89,999	92,000	94,053
Operating & Maintenance:							
Personnel	991,000	1,124,750	1,158,493	1,193,247	1,229,045	1,265,916	
Professional	50,790	56,790	58,494	60,249	62,056	63,918	
Contractual	96,400	92,800	95,584	98,452	101,405	104,447	
Supplies	113,300	110,140	113,444	116,848	120,353	123,964	
Bad Debt / Non Billable Writeoffs	230,000	250,000	257,500	265,225	273,182	281,377	
Total O&M Projected	1,481,490	1,634,480	1,683,514	1,734,020	1,786,040	1,839,622	
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M	1,524,775	1,464,562	1,496,845	1,529,980	1,563,992	1,598,904	
O&M Excess (Deficit)	43,285	(169,918)	(186,669)	(204,040)	(222,049)	(240,717)	
Capital Projection	235,000	30,000	0	215,000	0	0	
Capital Reserve Transfer In from 004	200,000	0	0	149,500	0	0	
Revenue Allocation - Capital	179,385	172,301	176,099	179,998	183,999	188,106	
Capital Funding Excess (Deficit)	144,385	142,301	176,099	114,498	183,999	188,106	
Transfer to Reserves 004	\$ 77,000	\$ 58,500	\$ 77,000	\$ -	\$ 53,000	\$ 41,000	
3% Revenue Allocation - Equip Repl	\$ 53,816	\$ 51,690	\$ 52,830	\$ 53,999	\$ 55,200	\$ 56,432	
2% Revenue Allocation - Cash Reserve	35,877	34,460	35,220	36,000	36,800	37,621	
Cash Reserve Excess (Deficit)	\$ (12,693)	\$ (27,651)	\$ (11,050)	\$ (89,999)	\$ (39,000)	\$ (53,053)	
Cash Expenditures	1,716,490	1,664,480	1,683,514	1,949,020	1,786,040	1,839,622	
Transfers Out	77,000	58,500	77,000	0	53,000	41,000	
Total Expenditures & Transfers Projected	1,793,490	1,722,980	1,760,514	1,949,020	1,839,040	1,880,622	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 363	\$ 34	\$ 480	\$ 457	\$ 950	\$ 442	

AMBULANCE DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M without Bad Debt/Writeoffs will not exceed 80%							
Actual Revenue Dedicated to O&M	69.8%	80.4%	81.0%	81.6%	82.2%	82.8%	
Revenue Dedicated to Capital will not exceed 10%							
Actual Revenue Dedicated to Capital	13.1%	1.7%	0.0%	11.9%	0.0%	0.0%	
Revenue Dedicated to Personnel will not exceed 65%							
Actual Revenue Dedicated to Personnel	55.2%	65.3%	65.8%	66.3%	66.8%	67.3%	
Net Revenue per Service Call will Exceed \$370	\$ 451	\$ 495					
Number of Service Calls	2,019	2,051					
Estimated Net Collection Rate		84%					
Highland - Per Capita	9,919	9,919					
Cost of Taxes Per Call - Highland	\$ 258.90	\$ 263.64					
Highland - Number of Calls	1,664	1,659					
Grantfork FD - Per Capita	1,000	1,000					
Cost of Taxes Per Call - Grantfork FD	\$ 641.49	\$ 631.56					
Grantfork FD - Number of Calls	35	27					
Highland Pierron FD - Per Capita	8,600	8,500					
Cost of Taxes Per Call - Highland Pierron FD	\$ 575.51	\$ 536.13					
Highland Pierron FD - Number of Calls	177	190					
St. Jacob FD - Per Capita	2,273	2,273					
Cost of Taxes Per Call - St. Jacob FD	\$ 396.02	\$ 340.33					
St. Jacob FD - Number of Calls	110	128					
St. Rose FD - Per Capita	1,700	1,700					
Cost of Taxes Per Call - St. Rose FD	\$ 693.64	\$ 487.02					
St. Rose FD - Number of Calls	33	47					
Cost of Ambulance Service per capita	\$ 44.66	\$ 45.32					

AMBULANCE

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	YTD Actual	FY 2012-13 Budget	FY 2013-14 Budget	Comments
		8 months	12/31/2012				
401-000-4-311-10	Property Tax-General	412,479.27	425,174.07	408,413.88	430,815.00	437,376.00	
401-000-4-312-10	Replacement Tax-General	15,564.58	13,388.01	8,372.13	12,169.00	12,169.00	
401-000-4-346-20	Gain On Sale Of Assets						
401-000-4-349-10	Charges For Ambulance Serv	924,217.96	1,039,308.89	701,408.88	950,000.00	1,037,500.00	Increased due to Marine contract
401-000-4-349-20	C.Pymt-Hpfd	97,146.00	99,381.00	101,865.00	101,865.00	101,865.00	
401-000-4-349-30	C.Pymt-Grant/Fire Dist	21,371.00	21,805.00	22,452.00	22,452.00	22,452.00	
401-000-4-349-34	C.Pymt-St Jacob Fd	40,169.00	42,499.00	43,562.00	43,562.00	43,562.00	
401-000-4-349-35	C.Pymt-St Rose Fire Dist	20,665.00	21,805.00	22,880.00	22,880.00	22,880.00	
401-000-4-349-36	C.Pymt-Marine Fire Dist					36,000.00	new contractual agreement
401-000-4-349-45	Training Fees	1,301.00	1,505.00	827.00	1,000.00	1,200.00	
401-000-4-361-10	Interest Income	16,007.64	11,249.34	4,828.63	9,000.00	6,000.00	
401-000-4-371-10	Msc Revenue	2,865.00	2,180.70	1,161.84	1,000.00	3,000.00	
401-000-4-371-20	Credit Card Collection Fees	(770.91)	(818.94)	(719.66)	(800.00)	(1,000.00)	
401-000-4-371-40	Donations						
401-000-4-371-90	Overpayments						
401-000-4-381-21	From City Prop/Eq/Reserves	231,166.32	-		200,000.00		
TOTAL REVENUE		1,782,073.96	1,677,675.87	1,315,061.70	1,793,853.00	1,723,014.00	
401-401-5-110-00	Regular Salaries	807,459.07	630,039.48	416,383.19	685,000.00	765,000.00	
401-401-5-120-00	Overtime	222,131.85	244,594.52	151,105.09	245,000.00	255,000.00	Increased due to Marine contract
401-401-5-130-00	Benefits - Health & Life	57,033.65	53,665.10	33,767.13	55,000.00	72,000.00	part timers covered under HCRA
401-401-5-131-00	Benefits - Other	3,000.00	2,000.00		4,000.00	10,000.00	
401-401-5-131-10	Cleaning Allowance						
401-401-5-150-00	Retirement	1,070.00	735.00	375.00	1,000.00	750.00	
401-401-5-160-00	Unemployment Ins				1,000.00	1,000.00	
401-401-5-220-00	Legal / Attorney Fees	3,005.00	8,154.40	14,850.67	6,000.00	12,000.00	
401-401-5-240-00	Training And Travel	7,030.43	6,580.80	1,281.64	6,500.00	6,500.00	
401-401-5-250-00	Adm Exp To General Admin	37,536.00	38,292.00	25,528.00	38,280.00	38,280.00	
401-401-5-260-00	Waste Removal	105.50	142.00	58.00	100.00	100.00	
401-401-5-310-00	Telephone / Communications	1,819.67	1,916.85	1,082.20	2,000.00	2,300.00	
401-401-5-320-00	Postage	2,500.79	1,385.11	767.04	2,000.00	2,000.00	
401-401-5-330-00	Utilities	838.65	209.46	125.09	3,000.00	300.00	
401-401-5-340-00	Rentals And Leases	24,096.00	25,063.78	16,664.00	25,000.00	25,000.00	
401-401-5-350-00	Insurance	4,031.14	5,088.24	1,446.01	5,750.00	6,000.00	
401-401-5-360-00	Equipment Maint And Repair	11,275.87	8,105.30	1,175.17	5,000.00	5,000.00	
401-401-5-360-10	Vehicle Maint/Repair	21,197.76	25,161.18	15,451.27	18,000.00	20,000.00	
401-401-5-370-00	Transportation Reimburse	98.00		42.00	50.00	100.00	
401-401-5-390-00	Other Contractual Services	9,328.65	11,389.08	3,858.91	7,000.00	7,000.00	
401-401-5-390-24	Collection Agency Fees	697.91	839.46		2,000.00	1,000.00	
401-401-5-390-25	Overpayments		63.69	334.76	1,000.00	1,000.00	
401-401-5-390-50	Contractual/Technological	15,252.58	13,249.78	12,110.86	25,500.00	23,000.00	
401-401-5-410-00	Office Supplies	274.01	313.29	539.97	300.00	1,000.00	
401-401-5-420-00	Fuels For Vehicles/Equip	20,282.31	27,358.35	19,146.85	30,000.00	35,640.00	Increased due to Marine contract
401-401-5-430-00	Operating Supplies	16,548.78	19,887.69	19,359.60	20,000.00	33,000.00	
401-401-5-440-00	Safety & Uniform Supplies	4,123.79	6,518.10	1,205.74	9,000.00	7,000.00	
401-401-5-450-00	Maint/Repair Supplies	1,828.29	1,547.08	559.66	2,000.00	1,500.00	
401-401-5-460-00	Vehicle Maint Supplies	1,693.05	4,877.91	2,005.35	2,000.00	3,500.00	
401-401-5-470-00	Minor Equipment	65,423.82	28,730.16	23,101.42	50,000.00	26,500.00	Includes \$10,000 for oxygen fill station
401-401-5-510-00	Land						
401-401-5-520-00	Buildings & Structures			20,776.05			
401-401-5-530-00	Equipment			201,583.11	235,000.00	30,000.00	Ambulance assist vehicle
401-401-5-595-00	Depreciation Expenses	52,894.88	61,037.45				
401-401-5-620-00	Interest Payments						
401-401-5-730-48	Trans To City Prop/Eq/Reserves	140,000.00	296,000.00		77,000.00	58,500.00	
401-401-5-810-00	Bud Debt				30,000.00		
401-401-5-810-10	Non-Billable Write Offs	167,428.87	211,261.27	160,051.65	200,000.00	250,000.00	
TOTAL EXPENSES		1,500,914.30	1,735,184.33	1,144,766.63	1,793,480.00	1,722,980.00	
REVENUE OVER EXPENSES		281,159.66	(57,508.48)	170,295.07	363.00	34.00	

City of Highland, Illinois
Ambulance
 13/14 thru 17/18

PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Land Account #510	0	0	0	0	0
Total Land Account #510	0	0	0	0	0
Building Account #520	0	0	0	0	0
Total Building Account #520					
Equipment Account #530					
Supervisor/Ambulance Assist Vehicle	30,000				
Ambulance		215,000			
Total Equipment Account #530	30,000	0	215,000	0	0
Other Capital Improvements Account #550	0	0	0	0	0
Total Other Capital Improvements Account #550					
Total Capital Expenditures Projected	30,000	0	215,000	0	0



City of Highland

FIRE DEPARTMENT

Rick Bloemker, Fire Chief

Fire Department Overview

The Highland Fire Department is a volunteer department. The department consists of 34 active members.

The firefighters respond from two stations. From Station 1, on Broadway, 1 engine and 1 fire truck responds and from Station 2, at Woodcrest, 1 engine, 1 fire truck, and 1 squad responder. Not all vehicles respond to all calls, it depends on the type of emergency.

Fire Department 2013-2014 Budget Goals

1. To provide the highest level of public safety service and remain fiscally responsible.
2. Continue to address facility needs.
3. Start a preplan on rental and commercial property.
4. Keep a 30 man volunteer firefighter roster through recruitment.
5. Continue to keep a good working relationship with surrounding districts for mutual aid purposes.
6. Start an accountability system for the safety of on the scene firefighters.
7. Bring in outside training sources for firefighters to expand their knowledge.
8. Start the process to switch out the Self Contained Breathing Apparatus according to the NFPA standard to be completed by mid-year 2014.

FIRE DEPARTMENT							
	Current Fiscal Year Budget	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Revenue							
Property / Replacement Tax	\$ 148,603	\$ 146,910	\$ 148,379	\$ 149,863	\$ 151,362	\$ 152,875	
Sales Tax	19,550	19,550	19,746	19,943	20,142	20,344	
Income Tax	0	0	0	0	0	0	
Telecommunications Tax	0	0	0	0	0	0	
Foreign Fire Insurance	20,000	18,500	18,685	18,872	19,061	19,251	
Misc Revenues	25,400	25,400	25,400	25,400	25,400	25,400	
Transfer from City Prop Eq Reserve							
Total Revenues Projected	213,553	210,360	212,210	214,078	215,964	217,870	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	181,520	178,806	180,378	181,966	183,570	185,190
Capital Expenditures Allocation	10%	21,355	21,036	21,221	21,408	21,596	21,787
Cash Reserve & Equip Repl Allocation	5%	10,678	10,518	10,610	10,704	10,798	10,894
Operating & Maintenance:							
Personnel	94,580	85,600	87,312	89,058	90,839	92,656	
Professional	6,700	5,700	5,814	5,930	6,049	6,170	
Contractual	97,000	104,000	106,080	108,202	110,366	112,573	
Supplies	15,000	15,000	15,300	15,606	15,918	16,236	
Total O&M Projected	213,280	210,300	214,506	218,796	223,172	227,635	
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M	181,520	178,806	180,378	181,966	183,570	185,190	
O&M Excess (Deficit)	(31,760)	(31,494)	(34,128)	(36,830)	(39,602)	(42,446)	
Capital Projection	0	0	130,000	0	0	0	
Capital Reserve Transfer In from 004	0	0	132,500	5,000	19,250	18,000	
Revenue Allocation - Capital	21,355	21,036	21,221	21,408	21,596	21,787	
Capital Funding Excess (Deficit)	21,355	21,036	23,721	26,408	40,846	39,787	
Transfer to Reserves 004	0	0	0	0	12,000	8,000	
3% Revenue Allocation - Equip Repl	6,407	6,311	6,366	6,422	6,479	6,536	
2% Revenue Allocation - Cash Reserve	4,271	4,207	4,244	4,282	4,319	4,357	
Cash Reserve Excess (Deficit)	(10,678)	(10,518)	(10,610)	(10,704)	1,202	(2,894)	
Cash Expenditures	213,280	210,300	344,506	218,796	223,172	227,635	
Transfers Out	0	0	0	0	12,000	8,000	
Total Expenditures & Transfers Projected	213,280	210,300	344,506	218,796	235,172	235,635	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 273	\$ 60	\$ 204	\$ 282	\$ 42	\$ 235	
Cost of Fire Protection Service per capita	\$ 21.50	\$ 21.20					
Population estimate	9,919	9,919					
# of Responses per Year	160						
# of Structure Fires	8						
Vehicle Fires	0						
False Alarms	37						
Misc	115						
Cost of Response per yr	\$ 1,333.00						

FIRE DEPARTMENT

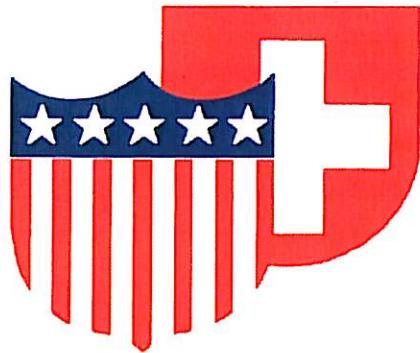
Account Number	Description	YTD Actual					Comments
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	
001-014-4-311-12	P.Tax-Fire	140,363.48	138,522.67	103,829.72	136,983.00	135,280.00	
001-014-4-312-12	R.Tax-Fire	14,703.81	12,778.23	7,202.00	11,620.00	11,620.00	
001-014-4-313-10	Sales Tax	-	3,141.95	9,977.74	19,550.00	19,550.00	
001-014-4-315-10	State Income Tax	-	-	-	-	-	
001-014-4-321-11	Simplified Muni Telecom Tx	-	-	-	-	-	
001-014-4-321-30	Foreign Fire Insurance	19,483.57	18,632.13	-	20,000.00	18,500.00	
001-014-4-342-11	Misc Fire	485.00	150.00	-	400.00	400.00	
001-014-4-342-30	Fire Dept Lease Agreement	25,071.00	24,996.00	12,498.00	25,000.00	25,000.00	
001-014-4-371-15	Grants	-	-	-	-	-	
001-014-4-371-40	Donations	-	-	-	-	-	
001-014-4-381-21	From City Prop/Eq/Reserves	24,000.00	35,000.00	-	-	-	
TOTAL REVENUE		224,106.86	233,220.99	133,507.46	213,553.00	210,360.00	
001-014-5-110-00	Regular Salaries	60,548.59	47,068.67	37,768.29	80,000.00	81,500.00	
001-014-5-120-00	Overtime	5,101.33	2,050.76	-	2,000.00	1,000.00	
001-014-5-130-00	Benefits - Health & Life	693.29	719.00	595.40	800.00	1,000.00	
001-014-5-131-00	Benefits - Other	-	-	-	-	-	
001-014-5-140-00	Benefit Social Sec/Medicare	296.75	306.16	194.80	280.00	350.00	
001-014-5-150-00	Retirement	2,040.91	1,659.09	871.51	1,500.00	1,750.00	
001-014-5-160-00	Unemployment Ins	3,306.00	215.50	-	-	-	
001-014-5-220-00	Legal / Attorney Fees	2,005.74	407.94	-	1,500.00	500.00	
001-014-5-240-00	Training And Travel	1,560.68	1,619.10	948.06	4,000.00	4,000.00	
001-014-5-240-13	Admin fee to CD-Assist	1,200.00	1,200.00	-	1,200.00	1,200.00	
001-014-5-260-00	Waste Removal	-	60.00	-	-	-	
001-014-5-310-00	Telephone / Communications	1,313.22	1,888.29	1,304.17	1,500.00	2,500.00	
001-014-5-330-00	Utilities	11,548.73	12,614.17	5,987.22	12,000.00	12,000.00	
001-014-5-350-00	Insurance	24,052.75	24,876.90	-	18,500.00	18,500.00	
001-014-5-360-00	Equipment Maint And Repair	6,271.87	4,530.94	1,283.70	5,000.00	5,000.00	
001-014-5-360-10	Vehicle Maint/Repair	8,593.30	12,137.52	5,046.18	12,600.00	12,600.00	keep older equipment in good shape
001-014-5-370-00	Transportation Reimburse	-	-	-	-	-	
001-014-5-380-00	Building Maintenance	14,928.24	8,470.58	1,348.91	10,000.00	10,000.00	possible replacement of two heating units
001-014-5-390-00	Other Contractual Services	38,014.91	39,543.30	17,088.48	37,000.00	37,500.00	
001-014-5-390-50	Contractual/Technological	298.24	1,604.07	1,225.89	500.00	6,000.00	Server upgrades
001-014-5-420-00	Fuel For Vehicles/Equip	2,177.07	3,082.64	2,256.79	3,500.00	4,000.00	
001-014-5-430-00	Operating Supplies	2,537.50	4,168.99	767.32	3,000.00	2,000.00	
001-014-5-440-00	Safety & Uniform Supplies	5,551.00	43,672.64	1,501.96	3,000.00	3,000.00	
001-014-5-450-00	Maint/Repair Supplies	359.89	533.84	874.11	500.00	1,000.00	
001-014-5-460-00	Vehicle Maint Supplies	588.92	1,867.54	221.81	2,000.00	2,000.00	
001-014-5-470-00	Minor Equipment	8,028.60	19,724.53	4,357.77	3,000.00	3,000.00	
001-014-5-490-00	General Fuel/Chemical Sup	0	-	-	-	-	
001-014-5-520-00	Buildings & Structures	-	-	-	-	-	
001-014-5-530-00	Equipment	-	-	-	-	-	
001-014-5-550-00	Other Capital Improvements	-	-	-	-	-	
001-014-5-595-00	Depreciation Expenses	122,355.14	-	-	-	-	
001-014-5-730-48	Trans to City Prop/Eq/Reserves	-	-	-	-	-	
TOTAL EXPENSES		323,368.67	234,022.17	84,542.57	213,280.00	210,300.00	
REVENUE OVER EXPENSES		(99,261.81)	(801.18)	48,064.89	273.00	60.00	

City of Highland, Illinois
Fire Department
13/14 thru 17/18

PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Land Account #510	0	0	0	0	0
Total Land Account #510	0	0	0	0	0
Building Account #520	0	0	0	0	0
Total Building Account #520					
Equipment Account #530					
Self Contained Breathing Apparatus		130,000			
Total Equipment Account #530	0	130,000	0	0	0
Other Capital Improvements Account #550	0	0	0	0	0
Total Other Capital Improvements Account #550					
Total Capital Expenditures Projected	0	130,000	0	0	0

CITY OF HIGHLAND



PARKS AND RECREATION

Korte Rec Center
Parks, Cemetery, Community Bldg, Outdoor
Swimming Pool



HIGHLAND

PARKS & RECREATION... The *FUN* Theory!

Mark Rosen, Director of Parks & Recreation

2013-2014 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Attempt to eliminate or at the least lessen the deficit devoted to cash reserves in Parks, Programs & Community Building budget.
- Reduce the Actual O&M Cost per Member – Korte Recreation Center
- Not exceed 45% of revenue dedicated to Personnel Costs for Parks, Programs & Community Bldgs.

Major Initiatives

- Obtain preliminary sketches for expanding the Korte Recreation Center
- Research options for a future multi-use Nature Center; i.e. place displaying information related to Silver Lake Watershed, native vegetation, wildlife, Native Americans, banquet hall, etc.
- Be more aggressive in highlighting the multiple benefits that Parks & Recreation provides to the citizens and guests to the community.
- Continually do better everyday to promote healthy living, an appreciation for the environment and the City of Highland.

Budget Highlights and Goals – Parks & Recreation

The Parks & Recreation Department's mission statement is; "*to provide and protect our parks, recreation and cultural opportunities for the enjoyment and education of present and future generations.*" We in the department take this statement serious and realize that the work we produce ultimately reflects on the city as a whole.

The department has maintained our current full-time staff of nine (9) and approximately 160 part-time and seasonal employees over the past year. I believe that this can be credited to the manner in which the entire department strives to live up to our vision statement that the; "*entire staff will continue to be committed to providing expansive, cutting-edge park and recreational opportunities and services that reflect our passion and care for our citizens, guests and environment.*" Most everyone works in a feasible manner to reduce spending every chance we get. We have continued to maintain all of our facilities, expand programs and services, and are currently on target to exceed revenue in multiple areas.

Below are major accomplishments completed this year:

- New ADA boat launch dock installed
- Added new pre-school programs
- Installed a new restroom at Glik Park
- Assisted with the completion of the Sportsman Trail
- Installed the new filter at the Outdoor Pool
- Secured a \$38,000 grant to install rip-rap in Old City Lake
- Hosted baseball/softball tournaments

These accomplishments are measurable and obvious, but contrary to those departments that have much less daily, personal public contact, I am most proud of the measurements that are not able to be recorded. Such examples include, but are not limited to; providing a positive reflection of our community to our citizens and guests, teaching lifesaving skills in the form of swimming lessons, hosting programs and events that are affordable with high quality service, providing supplemental incomes to families that work part-time for the department and being able to offer a wide range of programs for many different interests.

I continually challenge staff to exceed expectations and for them to realize the importance of being in a position that promotes healthy living and the many benefits that all facets of the department provides.

KORTE REC CENTER							
	Current Fiscal Year Budget	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Revenue							
Daily Admission	\$ 101,000	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551	
Passes	427,300	433,500	442,170	451,013	460,034	469,234	
Concessions / Vending	20,200	21,000	21,420	21,848	22,285	22,731	
Facility Rental	9,000	9,000	9,180	9,364	9,551	9,742	
League / Program Registration	62,000	64,000	65,920	67,898	69,935	72,033	
Party Packages	60,000	65,000	66,300	67,626	68,979	70,358	
Sales - Contracted Trainers	7,000	7,500	7,650	7,803	7,959	8,118	
Grants	-	15,000	15,300	15,606	15,918	15,000	
Administration Fees	29,000	31,000	31,620	32,252	32,897	33,555	
Misc Revenues	23,800	24,700	25,194	25,698	26,212	26,736	
Total Revenues Projected	\$ 739,300	\$ 770,700	\$ 787,754	\$ 805,198	\$ 823,042	\$ 840,059	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	628,405	655,095	669,591	684,419	699,586	714,050
Capital Expenditures Allocation	10%	73,930	77,070	78,775	80,520	82,304	84,006
Cash Reserve & Equip Repl Allocation	5%	36,965	38,535	39,388	40,260	41,152	42,003
Operating & Maintenance:							
Personnel	\$ 377,500	\$ 386,600	\$ 394,332	\$ 402,219	\$ 410,263	\$ 418,468	
Professional	2,500	2,000	2,060	2,122	2,185	2,251	
Contractual	263,185	279,000	287,370	295,991	304,871	314,017	
Supplies	72,700	81,100	83,533	86,039	88,620	91,279	
Total O&M Projected	715,885	748,700	767,295	786,371	805,939	826,015	
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M		628,405	655,095	669,591	684,419	699,586	714,050
O&M Excess (Deficit) vs 85 % allocation	\$ (87,480)	\$ (93,605)	\$ (97,704)	\$ (101,952)	\$ (106,354)	\$ (111,965)	
Capital Projection							
Capital Reserve Transfer In from 004	-	0	0	75,000	0	0	
	0	0	0	56,500	0	0	
Revenue Allocation - Capital	73,930	77,070	78,775	80,520	82,304	84,006	
Debt Service Transfer In	452,490	450,904	450,904	453,985	454,786	454,900	
Debt Service Bond Payment	(452,985)	(451,404)	(450,904)	(453,985)	(454,786)	(454,900)	
Capital Funding Excess (Deficit) vs 10% allocation	\$ 73,435	\$ 76,570	\$ 78,775	\$ 62,020	\$ 82,304	\$ 84,006	
Transfer to Reserves 004							
22,500	21,000	20,000	0	17,000	14,000		
3% Revenue Allocation - Equip Repl	22,179	23,121	23,633	24,156	24,691	25,202	
2% Revenue Allocation - Cash Reserve	14,786	15,414	15,755	16,104	16,461	16,801	
Cash Reserve Excess (Deficit)	\$ (14,465)	\$ (17,535)	\$ (19,388)	\$ (40,260)	\$ (24,152)	\$ (28,003)	
Cash Expenditures							
Transfers Out	1,168,870	1,200,104	1,218,199	1,315,356	1,260,725	1,280,915	
	22,500	21,000	20,000	0	17,000	14,000	
Total Expenditures & Transfers Projected	\$ 1,191,370	\$ 1,221,104	\$ 1,238,199	\$ 1,315,356	\$ 1,277,725	\$ 1,294,915	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 420	\$ 500	\$ 459	\$ 328	\$ 103	\$ 44	
KORTE REC CENTER'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 95%							
Actual Revenue Dedicated to O&M	96.8%	97.1%	97.4%	97.7%	97.9%	98.3%	
Revenue Dedicated to Personnel Costs will not exceed 56%							
Actual Revenue Dedicated to Personnel Costs	51.1%	50.2%	50.1%	50.0%	49.8%	49.8%	
O&M per Member will not exceed Revenue per Member							
Actual Revenue per Member	\$193.43	\$218.82					
Actual O&M Cost per Member	\$187.31	\$212.58					
Members (Estimated)	3,822	3,522					

KORTE RECREATION CENTER

Account Number	Description	YTD Actual					Comments
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	
009-009-4-341-09	Admin Rev-Frm 016 & 503	27,000.00	29,004.00	14,502.00	29,000.00	31,000.00	
009-009-4-347-10	Daily Admission	105,537.73	69,694.78	45,243.57	101,000.00	100,000.00	
009-009-4-347-21	Rec Annual Passes	421,774.57	433,621.15	169,307.71	419,000.00	425,000.00	
009-009-4-347-22	Rec Value Card Passes	8,874.31	10,608.73	4,020.50	8,300.00	8,500.00	
009-009-4-347-40	Concessions	22,763.87	19,183.54	7,787.79	20,200.00	21,000.00	
009-009-4-347-77	Facility Rental	9,785.85	10,825.48	4,029.00	9,000.00	8,000.00	
009-009-4-347-78	League/Prog.Registration \$	66,127.27	66,555.78	27,305.94	62,000.00	64,000.00	
009-009-4-347-79	Rec Party Packages	67,850.00	65,408.67	21,111.00	60,000.00	65,000.00	
009-009-4-347-80	Child Care Fees	8,523.68	5,446.88	2,601.25	7,500.00	5,500.00	
009-009-4-347-85	Sales-Soda Vending Machine	2,945.50	2,655.46	602.00	3,100.00	2,500.00	
009-009-4-347-86	Sales-Retail	1,505.00	1,266.25	505.00	1,200.00	1,200.00	
009-009-4-347-87	Sales-Contracted Trainers	10,724.00	7,746.00	4,269.00	7,000.00	7,500.00	
009-009-4-347-88	Advertising Sales	-	-	-	-	-	
009-009-4-371-10	Misc Revenue	6,474.14	26,762.66	2,085.25	4,000.00	5,000.00	
009-009-4-371-14	Memorials / Bequests	-	-	-	-	-	
009-009-4-371-15	Grants	-	-	-	-	-	
009-009-4-371-20	Credit Card Discounts/Fees	(7,271.90)	(7,743.80)	(3,702.15)	(6,000.00)	15,000.00	PEP grant for bldg. repairs - windows/caulking
009-009-4-371-40	Donations	287.00	96.00	-	-	(7,500.00)	
009-009-4-371-50	Comm Foundation Contribut.	8,800.00	15,250.00	18,850.00	14,000.00	18,000.00	
009-009-4-381-10	From General Admin Fund	453,500.00	448,775.00	380,000.00	452,400.00	450,804.00	
009-009-4-381-21	From City Prop/Eq/Reserves	-	-	-	-	-	
TOTAL REVENUE		1,215,011.02	1,235,156.59	708,427.86	1,191,700.00	1,221,604.00	-
009-009-5-110-00	Regular Salaries	376,239.58	372,940.84	194,002.53	370,000.00	375,000.00	
009-009-5-120-00	Overtime	2,037.29	1,555.18	699.89	1,200.00	1,300.00	
009-009-5-130-00	Benefits - Health & Life	13,037.20	12,683.86	4,151.05	6,300.00	10,300.00	
009-009-5-131-00	Benefits - Other	-	-	-	-	-	
009-009-5-140-00	Benefit Social Sec/Medicare	501.68	123.55	-	-	-	
009-009-5-150-00	Benefit IMRF	627.66	174.01	-	-	-	
009-009-5-160-00	Unemployment Ins	-	70.50	-	-	-	
009-009-5-220-00	Legal / Attorney Fees	641.00	118.00	60.00	500.00	500.00	
009-009-5-240-00	Training And Travel	715.85	1,380.01	465.73	2,000.00	1,500.00	
009-009-5-310-00	Telephone / Communications	5,088.29	5,492.45	2,867.68	5,200.00	5,500.00	
009-009-5-320-00	Postage	3,876.74	2,016.96	717.61	2,400.00	2,000.00	
009-009-5-330-00	Utilities	148,467.70	138,600.01	69,077.07	121,000.00	130,000.00	
009-009-5-340-00	Rentals And Leases	20.00	3,266.96	2,964.33	11,300.00	4,000.00	
009-009-5-350-00	Insurance	16,719.92	8,138.44	-	8,000.00	8,000.00	
009-009-5-360-00	Equipment Maint And Repair	14,831.49	7,002.45	11,454.54	13,000.00	20,000.00	Eqng of equipment requires more repairs
009-009-5-360-10	Vehicle Maint/Repair	-	-	-	-	-	
009-009-5-370-00	Transportation Reimburse	37.44	-	-	100.00	-	
009-009-5-380-00	Building Maintenance	16,010.20	23,014.25	9,562.56	20,000.00	30,000.00	caulking windows on upper level PEP grant funds
009-009-5-380-01	Custodial Services	34,696.52	38,530.14	16,440.35	39,000.00	39,000.00	
009-009-5-390-00	Other Contractual Services	16,289.68	10,019.65	9,784.26	12,000.00	17,000.00	service agreements on equipment
009-009-5-390-00	Contracted Trainers	10,310.26	7,098.60	3,985.00	6,500.00	7,000.00	
009-009-5-390-33	Marketing	4,372.49	4,262.61	1,498.94	4,000.00	4,500.00	
009-009-5-390-50	Contractual/Technological	4,127.40	5,934.83	3,920.75	20,685.00	12,000.00	
009-009-5-410-00	Office Supplies	1,644.75	1,005.73	289.19	1,200.00	1,100.00	
009-009-5-420-00	Fuels For Vehicles/Equip	-	7.00	-	-	-	
009-009-5-430-00	Operating Supplies	37,235.36	33,651.32	12,538.08	20,000.00	22,000.00	
009-009-5-430-50	Retail/Concession Supplies	29,117.95	25,010.02	11,885.70	17,500.00	16,000.00	
009-009-5-440-00	Safety & Uniform Supplies	2,250.90	1,234.40	1,966.37	1,300.00	2,000.00	
009-009-5-450-00	Maint/Repair Supplies	11,340.39	9,140.77	3,860.76	11,500.00	10,000.00	
009-009-5-450-01	Custodial Supplies	-	-	3,288.07	1,100.00	6,500.00	
009-009-5-470-00	Minor Equipment	19,177.18	40,019.39	9,751.89	15,000.00	15,000.00	fitness equipment lease payments
009-009-5-490-00	General Fuel/Chemical Sup	4,252.36	6,628.25	661.14	5,100.00	5,500.00	
009-009-5-520-00	Buildings	-	-	-	-	-	
009-009-5-530-00	Equipment	-	-	-	-	-	
009-009-5-550-00	Other Capital Improvements	-	-	-	-	-	
009-009-5-595-00	Depreciation Expenses	237,544.86	245,480.16	-	-	-	
009-009-5-610-00	Principal Payments	-	-	320,000.00	320,000.00	330,000.00	
009-009-5-620-00	Interest Payments	152,205.00	144,264.06	69,042.50	132,485.00	129,904.00	
009-009-5-630-00	Other Debt Services	500.00	500.00	-	500.00	500.00	
009-009-5-640-00	Amortization	52,647.00	52,647.00	-	-	-	
009-009-5-730-48	Trans for City Prop/Eq/Reserve:	-	20,000.00	-	22,500.00	21,000.00	
009-009-5-810-00	Bad Debt	-	-	-	-	-	
TOTAL EXPENSES		1,217,467.44	1,222,012.31	764,066.79	1,191,370.00	1,221,104.00	
REVENUE OVER EXPENSES		(2,456.42)	13,144.28	(56,538.93)	420.00	500.00	

City of Highland, Illinois
Korte Recreation Center
 13/14 thru 17/18

PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Engineering for Capital Account #505					
KRC Expansion			75,000		
Total Engineering for Capital Account #505	0	0	75,000	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	75,000	0	0

PARKS AND PROGRAMS							
	Current Fiscal Year Budget	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Revenue							
Property / Replacement Tax	\$ 397,445	\$ 393,093	\$ 397,024	\$ 400,994	\$ 405,004	\$ 409,054	
Donations	26,000	0	0	0	0	0	
League Programs / Registration	27,000	34,000	34,680	35,374	36,081	36,803	
Concessions	30,000	35,000	35,700	36,414	37,142	37,885	
Duckblinds	24,000	28,000	28,560	29,131	29,714	30,308	
Misc Revenues	164,299	123,000	123,000	123,000	123,000	123,000	
Operating Transfer In	300,000	300,000	300,000	300,000	300,000	300,000	
Operating Transfers In-Soc Sec, Medi, IMRF							
Total Revenues Projected	968,744	913,093	918,964	924,913	930,941	937,050	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	823,432	776,129	781,119	786,176	791,300	796,493
Capital Expenditures Allocation	10%	96,874	91,309	91,896	92,491	93,094	93,705
Cash Reserve & Equip Repl Allocation	5%	48,437	45,655	45,948	46,246	46,547	46,853
Operating & Maintenance:							
Personnel		375,300	381,800	393,254	405,052	417,203	429,719
Professional		39,050	35,550	36,617	37,715	38,846	40,012
Contractual		216,500	239,100	246,273	253,661	261,271	269,109
Supplies		135,100	141,070	145,302	149,661	154,151	158,776
Total O&M Projected	765,950	797,520	821,446	846,089	871,472	897,616	
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M		823,432	776,129	781,119	786,176	791,300	796,493
O&M Excess (Deficit) vs 85 % allocation	57,482	(21,391)	(40,326)	(59,913)	(80,172)	(101,123)	
Capital Projection		198,000	27,500	50,000	125,000	175,000	120,000
Capital Grant		0	0	0	0	116,000	70,000
Capital Reserve Transfer In from 004		0	0	0	105,000	0	11,000
Revenue Allocation - Capital		96,874	91,309	91,896	92,491	93,094	93,705
Capital Funding Excess (Deficit) vs 10% allocation	(101,126)	63,809	41,896	72,491	34,094	54,705	
Transfer to Reserves 004	\$ 4,000	\$ 88,000	\$ 47,000	\$ 58,000			
3% Revenue Allocation - Equip Repl	\$ 29,062	\$ 27,393	\$ 27,569	\$ 27,747	\$ 27,928	\$ 28,112	
2% Revenue Allocation - Cash Reserve	19,375	18,262	18,379	18,498	18,619	18,741	
Cash Reserve Excess (Deficit)	\$ (44,437)	\$ 42,345	\$ 1,052	\$ 11,754	\$ (46,547)	\$ (46,853)	
Cash Expenditures		963,950	825,020	871,446	971,089	1,046,472	1,017,616
Transfers Out		4,000	88,000	47,000	58,000	0	0
Total Expenditures & Transfers Projected	967,950	913,020	918,446	1,029,089	1,046,472	1,017,616	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 794	\$ 73	\$ 518	\$ 824	\$ 470	\$ 434	
PARKS AND PROGRAM'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 95%							
Actual Revenue Dedicated to O&M		79.1%	87.3%	89.4%	91.5%	93.6%	95.8%
Property Tax as a Percentage of Revenue will not exceed 45%							
Actual Property Tax / Revenue		38.2%	40.1%				
Revenue Dedicated to Personnel Costs will not exceed 50%							
Actual Revenue Dedicated to Personnel Costs		38.7%	41.8%	42.8%	43.8%	44.8%	45.9%

PARKS, PROGRAMS, AND COMMUNITY BUILDING

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	YTD Actual 6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	Comments
009-016-4-311-53	Prop Tax-Playground & Rec	168,433.80	166,227.10	124,596.63	164,380.00	162,348.00	
009-016-4-311-54	Prop Tax-Community Bldg	140,363.48	138,522.67	103,829.72	136,983.00	135,290.00	
009-016-4-311-57	Prop Tax-Muni Band/Pbs&J	46,226.66	46,544.46	35,578.32	46,285.00	46,000.00	
009-016-4-311-58	Prop Tax-Comfort Station	22,832.22	22,801.49	17,443.25	22,557.00	22,400.00	
009-016-4-312-53	Repl Tax-Playground & Rec	16,152.27	14,250.68	8,036.62	12,967.00	12,967.00	
009-016-4-312-54	Repl Tax-Community Bldg	12,196.57	10,643.01	5,998.21	9,675.00	9,500.00	
009-016-4-312-57	Repl Tax-Muni Band/Pbs&J	3,919.80	3,399.80	1,915.70	3,092.00	3,092.00	
009-016-4-312-58	Repl Tax-Comfort Station	1,951.59	1,648.91	928.59	1,499.00	1,498.00	
009-016-4-314-16	Tax Allocation - Gen to Parks	300,000.00	300,000.00	150,000.00	300,000.00	300,000.00	
009-016-4-321-60	Duckblinds-Boat Lc-Docks	25,142.00	32,037.00	14,210.00	24,000.00	28,000.00	
009-016-4-345-10	Grave Opening Fee	-	-	-	-	-	
009-016-4-347-40	Concessions	24,027.15	29,041.36	28,395.80	30,000.00	35,000.00	
009-016-4-347-50	Weinhauer Trust Fund	14,231.88	14,572.88	7,115.94	14,000.00	14,500.00	
009-016-4-347-71	Misc. Tree Commission	-	-	-	-	-	
009-016-4-347-75	Admission Fees	5,570.40	4,556.00	32.00	5,000.00	4,500.00	
009-016-4-347-77	Facility Rental	14,502.43	15,650.00	6,078.23	15,000.00	15,500.00	
009-016-4-347-78	League/Frog.Registration \$	19,135.23	23,394.06	22,115.92	19,000.00	28,000.00	
009-016-4-347-85	Sales-Soda Vending Machine	4,438.30	5,583.85	1,021.00	4,000.00	5,500.00	
009-016-4-381-10	Interest Income	14,780.22	7,387.16	1,650.71	13,000.00	7,000.00	
009-016-4-371-10	Misc Revenue	12,767.11	8,434.02	442.00	5,000.00	6,000.00	
009-016-4-371-15	Grants	60,793.38	35,299.43	29,292.00	108,299.00	70,000.00	PEP Grant & Clean Lakes Grant
009-016-4-371-41	Donation-Parks And Program	17,565.00	12,858.06	295.00	26,000.00	-	
009-016-4-371-66	Community Programs & Trips Rev	0,543.50	7,083.00	6,684.25	8,000.00	8,000.00	
009-016-4-381-10	From General Admin Fund	-	-	-	-	-	
009-016-4-381-21	From City Prop/Eq/Reserves	-	20,000.00	-	-	-	
009-016-4-381-35	From Cemetery Land Repl.	-	-	-	-	-	
009-016-4-381-39	From Cem Brd Of Mpris	-	-	-	-	-	
009-016-4-381-53	From City Prop Res/Tree Comm	-	-	-	-	-	
TOTAL REVENUE		935,473.09	920,043.03	565,659.89	968,744.00	913,093.00	
009-016-5-110-00	Regular Salaries	313,179.17	343,463.44	165,232.65	332,000.00	335,000.00	
009-016-5-120-00	Overtime	10,564.09	13,489.27	8,808.57	10,800.00	10,000.00	
009-016-5-130-00	Benefits - Health & Life	32,257.39	32,844.97	13,737.02	30,000.00	35,300.00	
009-016-5-131-00	Benefits - Other	-	2,670.09	-	1,500.00	1,500.00	
009-016-5-160-00	Unemployment Ins	3,306.00	286.00	-	1,000.00	-	
009-016-5-170-00	Salary/Cer Allowance	-	-	-	-	-	
009-016-5-210-00	Auditing	250.00	250.00	250.00	250.00	250.00	
009-016-5-220-00	Legal / Attorney Fees	3,892.04	7,512.88	1,638.00	3,500.00	3,300.00	
009-016-5-230-00	Engineering / Consulting	56,010.02	55,251.89	3,362.44	10,000.00	6,000.00	
009-016-5-240-00	Training And Travel	1,035.89	389.31	50.00	1,300.00	1,000.00	
009-016-5-250-09	Admin Fees To KRC	21,996.00	24,000.00	12,000.00	24,000.00	25,000.00	
009-016-5-310-00	Telephone / Communications	5,948.54	6,021.70	2,614.21	6,200.00	6,100.00	
009-016-5-320-00	Postage	234.13	572.99	265.17	300.00	600.00	
009-016-5-330-00	Utilities	51,548.14	53,408.12	32,822.04	55,000.00	55,000.00	
009-016-5-340-00	Rentals And Leases	21,303.48	20,961.05	998.75	19,200.00	36,000.00	Lease Toto, field groomer & (2) mowers/year
009-016-5-350-00	Insurance	14,603.14	5,753.58	2,049.47	13,000.00	13,000.00	
009-016-5-360-00	Equipment Maint And Repair	9,165.00	8,113.02	3,917.54	7,400.00	6,000.00	
009-016-5-360-10	Vehicle Maint/Repair	3,853.76	3,938.07	4,600.66	2,800.00	8,500.00	Increases in repairs to dump trucks
009-016-5-370-00	Transportation Reimburse	-	91.80	-	100.00	100.00	
009-016-5-380-00	Building Maintenance	14,587.68	11,880.52	1,838.51	15,000.00	15,000.00	Includes repair to comfort station SLP
009-016-5-390-00	Other Contractual Services	71,070.16	51,998.16	22,235.89	25,000.00	30,000.00	
009-016-5-390-09	Contracted Trainers	200.00	-	-	-	-	
009-016-5-390-22	Trees-Contracted Work	3,546.49	6,066.40	1,663.80	3,000.00	2,000.00	
009-016-5-390-33	Marketing	2,428.49	2,370.63	2,805.89	2,400.00	3,000.00	
009-016-5-390-50	Contractual/Technological	3,402.84	12,317.88	2,500.49	8,400.00	6,000.00	
009-016-5-390-57	Contractual Serv-Munl Band	40,918.77	40,315.63	35,030.75	41,000.00	41,000.00	
009-016-5-390-58	Peanut Butter & Jam Expense	6,527.56	4,669.19	4,815.06	6,700.00	6,500.00	
009-016-5-390-65	Services - Senior Citizens	1,613.82	881.62	573.68	3,000.00	2,800.00	
009-016-5-390-66	Community Program & Trips Exp	9,023.21	7,454.51	5,431.80	8,000.00	7,500.00	
009-016-5-410-00	Office Supplies	513.51	386.96	304.66	600.00	600.00	
009-016-5-420-00	Fuels For Vehicles/Equip	19,661.73	24,610.55	15,358.12	23,500.00	27,000.00	
009-016-5-430-00	Operating Supplies	42,407.21	34,315.38	24,860.52	27,500.00	28,000.00	
009-016-5-430-22	Trees-Purchase&Supplies	-	-	-	2,800.00	2,500.00	
009-016-5-430-50	Retail/Concession Supplies	23,012.22	26,867.95	22,472.99	24,000.00	28,000.00	
009-016-5-440-00	Safety & Uniform Supplies	1,219.84	1,469.60	860.46	1,300.00	1,300.00	
009-016-5-450-00	Maint/Repair Supplies	17,818.28	20,161.63	11,894.96	20,000.00	20,000.00	
009-016-5-460-00	Vehicle Maint Supplies	1,123.95	939.10	367.96	600.00	600.00	
009-016-5-470-00	Minor Equipment	32,852.15	31,754.75	2,142.35	27,000.00	25,270.00	disc golf signage/possible HVAC replacement
009-016-5-480-00	Generat.Fuel/Chemical Sup	7,245.63	7,630.72	1,518.01	7,800.00	7,600.00	
009-016-5-505-00	Engineering For Capital	-	-	-	15,000.00	8,000.00	parking lot at Glik Park Design
009-016-5-510-00	Land	-	-	-	-	-	
009-016-5-520-00	Buildings & Structures	-	-	-	22,400.00	-	
009-016-5-530-00	Equipment	-	-	19,380.00	23,000.00	19,500.00	Boat & Trailer; shared use - PEP grant
009-016-5-550-00	Other Capital Improvements	-	-	33,591.38	137,500.00	-	
009-016-5-550-24	50 / 50 Program	-	-	-	-	-	
009-016-5-550-65	Other Impr-Senior Citizens	-	-	-	-	-	
009-016-5-595-00	Depreciation Expenses	-	-	-	-	-	
009-016-5-730-01	Transfer To Fixed Assets	-	-	-	4,000.00	80,000.00	
009-016-5-730-48	Trans To City Prop/Eq/Reserves	-	-	-	-	-	
009-016-5-810-00	Bad Debt	-	-	-	-	-	
TOTAL EXPENSES		848,481.13	865,009.36	461,893.60	967,950.00	913,020.00	
REVENUE OVER EXPENSES		86,991.96	55,033.67	103,766.29	784.00	73.00	

City of Highland, Illinois
Parks and Programs
 13/14 thru 17/18

PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Engineering for Capital Account #505					
Glik Park Parking Lot	8,000				
Total Engineering for Capital Account #505	8,000	0	0	0	0
Land Account #510					
Land Purchase Parks				175,000	
Silver Lake Implementation			100,000		
Total Land Account #510	0	0	100,000	175,000	0
Building Account #520					
Silver Lake Playground				120,000	
Weinheimer Gym Ceiling		50,000			
Total Building Account #520	0	50,000	0	0	120,000
Equipment Account #530					
Spindler Trail Lighting			25,000		
Boat and Trailer	19,500				
Total Equipment Account #530	19,500	0	25,000	0	0
Lines, Roads, Etc Account #540	0	0	0	0	0
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	27,500	50,000	125,000	175,000	120,000

SWIMMING POOL							
	Current Fiscal Year Budget	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Revenue							
CATV Franchise Fee	\$ 105,000	\$ 112,000	\$ 115,360	\$ 118,821	\$ 122,385	\$ 126,057	
Daily Admission	18,500	17,500	18,025	18,566	19,123	19,696	
Season Passes	19,300	20,000	20,600	21,218	21,855	22,510	
Lesson Fees	20,000	21,000	21,630	22,279	22,947	23,636	
Concessions	13,000	13,500	13,905	14,322	14,752	15,194	
Facility Rental	3,000	3,500	3,605	3,713	3,825	3,939	
Misc. Revenue	0	0	0	0	0	0	
Total Revenues Projected	\$ 178,800	\$ 187,500	\$ 193,125	\$ 198,919	\$ 204,886	\$ 211,033	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	151,980	159,375	164,156	169,081	174,153	179,378
Capital Expenditures Allocation	10%	17,880	18,750	19,313	19,892	20,489	21,103
Cash Reserve & Equip Repl Allocation	5%	8,940	9,375	9,656	9,946	10,244	10,552
Operating & Maintenance:							
Personnel	\$ 74,600	\$ 69,100	\$ 71,173	\$ 73,308	\$ 75,507	\$ 77,773	
Professional	8,000	9,000	9,270	9,548	9,835	10,130	
Contractual	21,475	21,725	22,377	23,048	23,739	24,452	
Supplies	35,100	29,580	30,467	31,381	32,323	33,293	
Total O&M Projected	\$ 139,175	\$ 129,405	\$ 133,287	\$ 137,286	\$ 141,404	\$ 145,646	
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M		151,980	159,375	164,156	169,081	174,153	179,378
O&M Excess (Deficit) vs 85 % allocation		\$ 12,805	\$ 29,970	\$ 30,869	\$ 31,795	\$ 32,749	\$ 33,731
Capital Projection	0	0	0	0	0	0	0
Capital Reserve Transfer In from 004	0	0	0	0	0	0	0
Revenue Allocation - Capital	17,880	18,750	19,313	19,892	20,489	21,103	
Capital Funding Excess (Deficit) vs 10% allocation	\$ 17,880	\$ 18,750	\$ 19,313	\$ 19,892	\$ 20,489	\$ 21,103	
Transfer to Reserves 004	39,000	58,000	59,000	61,000	63,000	65,000	
3% Revenue Allocation - Equip Repl	5,364	5,625	5,794	5,968	6,147	6,331	
2% Revenue Allocation - Cash Reserve	3,576	3,750	3,863	3,978	4,098	4,221	
Cash Reserve Excess (Deficit)	\$ 30,060	\$ 48,625	\$ 49,344	\$ 51,054	\$ 52,756	\$ 54,448	
Cash Expenditures	139,175	129,405	133,287	137,286	141,404	145,646	
Transfers Out	39,000	58,000	59,000	61,000	63,000	65,000	
Total Expenditures & Transfers Projected	\$ 178,175	\$ 187,405	\$ 192,287	\$ 198,286	\$ 204,404	\$ 210,646	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 625	\$ 95	\$ 838	\$ 633	\$ 482	\$ 386	

SWIMMING POOL'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 80%						
Actual Revenue Dedicated to O&M	77.8%	69.0%	69.0%	69.0%	69.0%	69.0%
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	41.7%	36.9%	36.9%	36.9%	36.9%	36.9%
Operating Cost (Less Personnel) will not exceed \$700 per day						
Actual Operating Cost (Less Personnel)/Day	\$645.75	\$603.05	\$621.14	\$639.78	\$658.97	\$678.74
Days Open	100	100	100	100	100	100

PARKS - OUTDOOR POOL

Account Number	Description	YTD Actual				Comments
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	
009-503-4-321-20	Catv Franchise	114,675.06	117,057.26	55,988.66	105,000.00	112,000.00
009-503-4-347-10	Daily Admission	21,397.30	17,405.03	16,511.92	18,500.00	17,500.00
009-503-4-347-20	Season Passes	18,208.26	22,848.44	20,619.67	19,300.00	20,000.00
009-503-4-347-30	Lesson Fees	20,623.47	20,152.87	21,188.89	20,000.00	21,000.00
009-503-4-347-40	Concessions	13,601.14	14,579.61	13,788.07	13,000.00	13,500.00
009-503-4-347-77	Facility Rental	3,017.95	3,050.00	3,254.00	3,000.00	3,500.00
009-503-4-371-10	Misc Revenue	544.00		150.00		
009-503-4-371-15	Grants	-				
009-503-4-381-21	From City Prop/Eq/Reserves	84,000.00	25,000.00			
TOTAL REVENUE		276,067.18	220,504.11	132,501.21	178,800.00	187,500.00
009-503-5-110-00	Regular Salaries	74,176.70	72,165.10	56,902.44	73,000.00	67,500.00 reductions due to filter change
009-503-5-120-00	Overtime	204.34	-	-	200.00	200.00
009-503-5-130-00	Benefits - Health & Life	1,165.20	1,281.82	588.31	1,400.00	1,400.00
009-503-5-131-00	Benefits - Other	-	-	-	-	-
009-503-5-160-00	Unemployment Ins	-	-	-	-	-
009-503-5-230-00	Engineering / Consulting	-	800.00	-	-	-
009-503-5-240-00	Training And Travel	274.60	2,010.00	1,339.59	3,000.00	3,000.00
009-503-5-250-00	Admin Exp To General Admin	-	-	-	-	-
009-503-5-250-09	Admin Fees To KRC	5,004.00	5,004.00	2,502.00	5,000.00	6,000.00
009-503-5-310-00	Telephone / Communications	341.25	368.54	198.37	400.00	400.00
009-503-5-320-00	Postage	-	441.13	-	75.00	75.00
009-503-5-330-00	Utilities	5,403.83	4,565.29	4,012.06	5,500.00	5,000.00 decreased due to filter change
009-503-5-340-00	Rentals and Leases	-	-	-	100.00	100.00
009-503-5-350-00	Insurance	205.83	1,279.17	-	2,500.00	2,250.00
009-503-5-360-00	Equipment Maint And Repair	536.39	-	350.83	1,100.00	1,100.00
009-503-5-370-00	Transportation Reimburse	-	-	-	-	-
009-503-5-380-00	Building Maintenance	6,827.09	3,843.18	-	4,000.00	4,000.00
009-503-5-380-00	Other Contractual Services	1,353.93	4,604.19	7,904.13	5,000.00	6,000.00
009-503-5-380-33	Marketing	1,292.30	1,567.36	1,588.79	1,800.00	1,800.00
009-503-5-390-50	Contractual/Technological	-	-	-	1,000.00	1,000.00
009-503-5-410-00	Office Supplies	-	7.18	-	100.00	80.00
009-503-5-430-00	Operating Supplies	3,007.08	5,359.42	2,021.43	5,500.00	4,500.00
009-503-5-430-50	Retail/Concession Supplies	7,294.44	7,429.61	7,128.57	7,800.00	8,000.00
009-503-5-440-00	Safety & Uniform Supplies	3,884.80	1,600.88	1,758.73	2,000.00	2,000.00
009-503-5-450-00	Main/RP/Repair Supplies	560.80	1,321.86	30.80	1,500.00	1,500.00
009-503-5-470-00	Minor Equipment	1,734.66	1,302.50	5,141.03	7,000.00	5,000.00 deck chairs
009-503-5-490-00	General Fuel/Chemical Sup	9,463.19	10,213.43	6,839.20	11,200.00	8,500.00
009-503-5-520-00	Buildings & Structures	-	-	-	-	-
009-503-5-530-00	Equipment	-	-	-	-	-
009-503-5-550-00	Other Capital Improvements	-	-	30,000.00	-	-
009-503-5-595-00	Depreciation Expenses	-	-	-	-	-
009-503-5-730-48	Trans To City Prop/Eq/Reserves	150,000.00	-	-	39,000.00	58,000.00
009-503-5-810-00	Bad Debt	-	-	-	-	-
TOTAL EXPENSES		272,760.43	125,064.66	128,396.28	178,175.00	187,405.00
REVENUE OVER EXPENSES		3,306.75	95,439.45	4,104.93	625.00	95.00

CEMETERY							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Revenue							
Grave Opening Fees	\$ 21,000	\$ 20,000	20,600	21,218	21,218	21,855	
Interest Income (Cemetery Mgr Board)	25,000	23,000	23,230	23,462	23,462	23,697	
Misc. Revenue	0	0	0	0	0	0	
Operating Transfer In	0	6,000	6,000	6,000	6,000	6,000	
Total Revenues Projected	\$ 46,000	\$ 49,000	\$ 49,830	\$ 50,680	\$ 50,680	\$ 51,551	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	39,100	41,650	42,356	43,078	43,078	43,819
Capital Expenditures Allocation	10%	4,600	4,900	4,983	5,068	5,068	5,155
Cash Reserve & Equip Repl Allocation	5%	2,300	2,450	2,492	2,534	2,534	2,578
Operating & Maintenance:							
Personnel	\$ 18,400	\$ 20,300	\$ 20,909	\$ 21,536	\$ 21,536	\$ 22,182	
Professional	200	200	206	212	212	219	
Contractual	18,400	19,050	19,622	20,210	20,210	20,816	
Supplies	8,350	8,900	9,167	9,442	9,442	9,725	
Total O&M Projected	\$ 45,350	\$ 48,450	\$ 49,904	\$ 51,401	\$ 51,401	\$ 52,943	
Equipment Reserve Transfer In-Minor Eq	0	0	0	0	0	0	
85% Revenue Allocation - O&M	39,100	41,650	42,356	43,078	43,078	43,819	
O&M Excess (Deficit) vs 85 % allocation	\$ (6,250)	\$ (6,800)	\$ (7,548)	\$ (8,322)	\$ (8,322)	\$ (9,124)	
Capital Projection	0	0	9,500	9,500	9,500	9,500	
Capital Reserve Transfer In from 004	0	0	9,600	10,500	10,500	11,000	
Revenue Allocation - Capital	4,600	4,900	4,983	5,068	5,068	5,155	
Capital Funding Excess (Deficit) vs 10% allocation	\$ 4,600	\$ 4,900	\$ 5,083	\$ 6,068	\$ 6,068	\$ 6,655	
Transfer to Reserves 004	0	0	0	0	0	0	
3% Revenue Allocation - Equip Repl	1,380	1,470	1,495	1,520	1,520	1,547	
2% Revenue Allocation - Cash Reserve	920	980	997	1,014	1,014	1,031	
Cash Reserve Excess (Deficit)	\$ (2,300)	\$ (2,450)	\$ (2,492)	\$ (2,534)	\$ (2,534)	\$ (2,578)	
Cash Expenditures	45,350	48,450	59,404	60,901	60,901	62,443	
Transfers Out	0	0	0	0	0	0	
Total Expenditures & Transfers Projected	\$ 45,350	\$ 48,450	\$ 59,404	\$ 60,901	\$ 60,901	\$ 62,443	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 650	\$ 550	\$ 27	\$ 280	\$ 280	\$ 109	
CEMETERY'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 85% Actual Revenue Dedicated to O&M	98.6%	98.9%	100.1%	101.4%	101.4%	102.7%	
Revenue Dedicated to Personnel Costs will not exceed 35% Actual Revenue Dedicated to Personnel Costs	40.0%	41.9%	41.9%	41.9%	41.9%	41.9%	

PARKS - CEMETERY

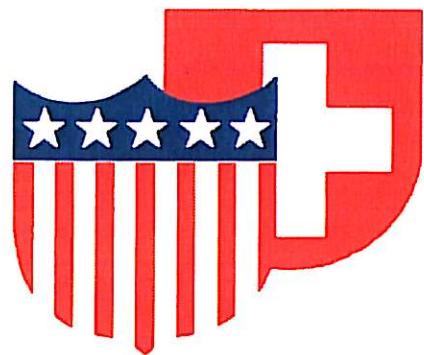
Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	YTD Actual	FY 2012-13 Budget	FY 2013-14 Budget	Comments
009-715-4-345-10	Grave Opening Fees	17,650.00	24,450.00	7,200.00		21,000.00	20,000.00	
009-715-4-361-10	Interest Income	-						
009-715-4-371-10	Misc Revenue	1,028.89	75.00					
009-715-4-381-21	Trans from 004 Reserve	-	13,000.00					
009-715-4-381-35	Trans from Cem Land Repl	-					6,000.00	
009-715-4-381-37	Trans From General Admin						23,000.00	
009-715-4-381-39	Trans from Cem Brd of Mors Int	51,108.12	24,112.14	18,293.03	25,000.00			
TOTAL REVENUE		69,787.01	61,637.14	25,483.03	46,000.00		49,000.00	
009-715-5-110-00	Regular Salaries	13,559.26	5,530.53	18,222.89	18,000.00	20,000.00		
009-715-5-120-00	Overtime	270.57	560.55	189.60	300.00	250.00		
009-715-5-130-00	Benefits - Health, Life	31.79	40.79	14.17	100.00	50.00		
009-715-5-160-00	Unemployment Ins	-						
009-715-5-220-00	Legal / Attorney Fees	30.00	1,230.00	2,033.10	200.00	200.00		
009-715-5-230-00	Engineering and Consulting	643.60		10,000.00				
009-715-5-310-00	Telephone	-						
009-715-5-330-00	Utilities	1,229.37	1,015.82	779.68	600.00	800.00		
009-715-5-350-00	Insurance	238.35	299.53	-	500.00	500.00		
009-715-5-360-00	Equipment Maint / Repair	718.68	214.53	50.00	500.00	300.00		
009-715-5-360-10	Vehicle Maint/Repair	-		473.50	500.00	700.00		
009-715-5-380-00	Building Maintenance	-			300.00	250.00		
009-715-5-390-00	Other Contractual Services	29,393.76	27,679.10	8,510.00	16,000.00	16,500.00		
009-715-5-390-50	Contractual/Technological	359.31	599.51	293.93				
009-715-5-420-00	Fuels for Vehicles/Equip	2,543.25	2,260.36	1,390.11	3,000.00	2,000.00		
009-715-5-430-00	Operating Supplies	416.53	2,865.15	199.97	500.00	300.00		
009-715-5-430-22	Tress-Purchase&Supplies	-		570.00				
009-715-5-440-00	Uniforms/Safety Equip	-	-					
009-715-5-450-00	Main/Repair Supplies	2,133.73	2,439.80	3,519.75	1,200.00	5,000.00		
009-715-5-460-00	Vehicle Maint Supplies	117.45	55.54	-	150.00	100.00		
009-715-5-470-00	Minor Equipment	239.95	3,331.87	-	500.00	500.00		
009-715-5-490-00	Generat. Fuel/Chemical Supplies	-	4,781.85	2,915.25	3,000.00	1,000.00		
009-715-5-530-00	Equipment	-						
009-715-5-540-00	Roads	-		-				
009-715-5-550-00	Improvements Other Than Bldgs	-						
009-715-5-550-50	Storm Drainage Improvements	-						
009-715-5-730-48	Transfer to City Prop 004	13,000.00						
TOTAL EXPENSES		69,707.47	51,138.43	46,246.70	45,350.00		48,450.00	
REVENUE OVER EXPENSES		79.54	10,498.71	(20,753.67)	650.00		550.00	

City of Highland, Illinois
Cemetery
 13/14 thru 17/18

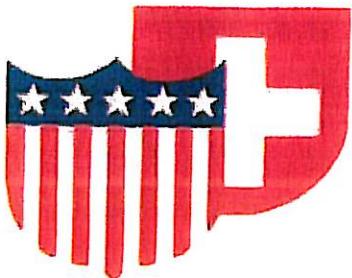
PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Cemetery Road Replacement		9,500	9,500	9,500	9,500
Total Lines, Roads, Etc Account #540	0	9,500	9,500	9,500	9,500
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	9,500	9,500	9,500	9,500

CITY OF HIGHLAND



BUILDING AND
ZONING



City of Highland

Department of Community Development
Building and Zoning Division
Kevin Limestall, Chief Building & Zoning Official

2013-2014 Budget Goals

Critical Measures

- Revenue dedicated to O&M expenses will not exceed 90%.
- Review and evaluate the revised fee schedule adopted in September 2012.
- Monitor the contracted inspector fees, to assure they are covering the respective related costs at 100%.

Major Initiatives

- Continue to set aside funds for mitigation of dilapidated structures.
- Delay vehicle replacement and evaluate the benefits and cost savings for the use of a more energy efficient alternative vehicle.
- Investigate and begin the development of an incentive program for the rehabilitation of older homes.

BUILDING & ZONING							
	Current Fiscal Year Budget	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Revenue							
Sales Tax	\$ 156,400	\$ 156,400	\$ 157,964	\$ 159,544	\$ 161,139	\$ 162,750	
Income Tax	64,400	67,620	68,296	68,979	69,669	70,366	
Telecommunications Tax	26,250	26,250	26,513	26,778	27,045	27,316	
Building Permits	20,000	25,000	25,500	26,010	26,530	27,061	
Electrical Inspections	10,000	10,000	10,200	10,404	10,612	10,824	
Plumbing Inspections	10,000	10,000	10,200	10,404	10,612	10,824	
Misc Revenues	16,200	17,000	17,340	17,687	18,041	18,401	
Operating Transfer In	1,200	1,200	1,200	1,200	1,200	1,200	
Total Revenues Projected	\$ 304,450	\$ 313,470	\$ 317,213	\$ 321,005	\$ 324,848	\$ 328,743	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	258,783	266,450	269,631	272,854	276,121	279,431
Capital Expenditures Allocation	10%	30,445	31,347	31,721	32,101	32,485	32,874
Cash Reserve & Equip Repl Allocation	5%	15,223	15,674	15,861	16,050	16,242	16,437
Operating & Maintenance:							
Personnel	\$ 136,600	\$ 153,500	\$ 145,805	\$ 150,179	\$ 154,685	\$ 159,325	
Professional	24,250	26,500	27,295	27,841	28,398	28,966	
Contractual	88,488	83,800	86,314	88,040	89,801	91,597	
Supplies	11,000	9,900	10,197	10,401	10,609	10,821	
Total O&M Projected	\$ 260,338	\$ 273,700	\$ 269,611	\$ 276,461	\$ 283,492	\$ 290,709	
Equipment Reserve Transfer In-Minor Eq	0	0	0	0	0	0	
85% Revenue Allocation - O&M	258,783	266,450	269,631	272,854	276,121	279,431	
O&M Excess (Deficit) vs 85 % allocation	\$ (1,556)	\$ (7,251)	\$ 20	\$ (3,607)	\$ (7,371)	\$ (11,278)	
Capital Projection	27,395	0	22,000	0	20,000	0	
Capital Reserve Transfer In from 004	0	0	9,000	0	0	0	
Revenue Allocation - Capital	30,445	31,347	31,721	32,101	32,485	32,874	
Capital Funding Excess (Deficit) vs 10% allocation	\$ 3,050	\$ 31,347	\$ 18,721	\$ 32,101	\$ 12,485	\$ 32,874	
Transfer to Reserves 004	16,000	39,500	34,000	44,500	21,000	38,000	
3% Revenue Allocation - Equip Repl	182,670	188,082	190,328	192,603	194,909	197,246	
2% Revenue Allocation - Cash Reserve	121,780	125,388	126,885	128,402	129,939	131,497	
Cash Reserve Excess (Deficit)	\$ (288,450)	\$ (273,970)	\$ (283,213)	\$ (276,505)	\$ (303,848)	\$ (290,743)	
Cash Expenditures	287,733	273,700	291,611	276,461	303,492	290,709	
Transfers Out	\$ 16,000	\$ 39,500	\$ 34,000	\$ 44,500	\$ 21,000	\$ 38,000	
Total Expenditures & Transfers Projected	\$ 303,733	\$ 313,200	\$ 325,611	\$ 320,961	\$ 324,492	\$ 328,709	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 717	\$ 270	\$ 602	\$ 44	\$ 356	\$ 34	

BUILDING & ZONING FUND'S CRITICAL MEASURES							
Revenue-Dedicated to O&M will not exceed 90%							
Actual Revenue Dedicated to O&M	85.5%	87.3%	85.0%	86.1%	87.3%	88.4%	
Revenue Dedicated to Personnel will not exceed 48%							
Actual Revenue Dedicated to Personnel	44.9%	49.0%	46.0%	46.8%	47.6%	48.5%	
O&M per Capita will not exceed \$30							
Actual O&M per Capita	\$ 26.25	\$ 27.59	\$ 26.82	\$ 27.23	\$ 27.65	\$ 25.77	
Estimated Capita	9,919	9,919	10,053	10,153	10,254	11,279	

BUILDING & ZONING

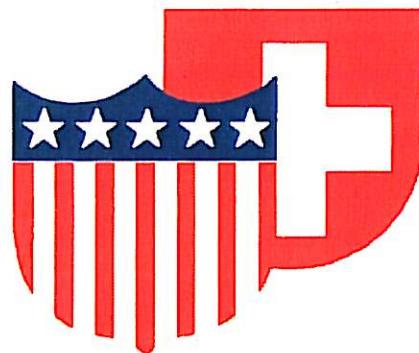
Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	YTD Actual		Comments
				6 months 10/31/12	FY 2012-13 Budget	
001-013-4-313-10	Sales Tax	162,205.89	163,527.31	79,821.87	156,400.00	156,400.00
001-013-4-315-10	State Income Tax	66,683.96	67,974.29	45,029.85	64,400.00	67,620.00
001-013-4-321-11	Simplified Muni Telecom Tx	26,334.40	27,894.69	15,259.13	26,250.00	26,250.00
r 13-4-321-70	Permits-Bldgs/Access Bldg	13,691.05	34,208.01	12,024.25	20,000.00	25,000.00 New Fee Schedule Sept 2012
3-4-321-71	Building Plan Review	-	-	-	-	-
Dc . J13-4-342-12	B&Z Misc. Plans Reviews	2,081.96	4,545.16	2,848.62	3,500.00	5,000.00
001-013-4-342-13	B&Z-Electrical Inspect Fee	5,943.75	6,634.56	3,457.39	10,000.00	10,000.00
001-013-4-342-14	B&Z-Plumbing Inspect Fee	5,195.00	6,895.00	3,392.50	10,000.00	10,000.00
001-013-4-342-15	B&Z-Rezon/Spec.Use/Varianc	1,300.00	1,160.00	150.00	2,200.00	1,000.00
001-013-4-342-16	B&Z-Rental Prop Insp/Reg.	-	-	-	-	-
001-013-4-342-17	B&Z-Demolition Revenue	-	-	-	-	-
001-013-4-342-18	B&Z-Occupancy Permits	8,845.00	10,285.00	5,240.00	10,500.00	11,000.00
001-013-4-381-19	From Comm Dev Fd	-	-	-	-	-
001-013-4-381-63	From Fire Dept-Assist	1,200.00	1,200.00	-	1,200.00	1,200.00
TOTAL REVENUE		283,480.81	324,324.02	167,223.61	304,450.00	313,470.00
001-013-5-110-00	Regular Salaries	111,660.26	114,787.91	55,458.79	120,000.00	138,000.00 Sharon- retirement payout maximum of \$12,272.00
001-013-5-120-00	Overtime	871.69	441.54	271.66	1,600.00	1,000.00
001-013-5-130-00	Benefits - Health & Life	9,414.85	12,151.45	5,603.48	13,000.00	13,500.00
001-013-5-131-00	Benefits - Other	801.43	-	-	2,000.00	1,000.00
001-013-5-160-00	Unemployment Ins	-	-	-	-	-
001-013-5-170-00	Salary/Car Allowance	-	-	-	-	-
001-013-5-220-00	Legal / Attomey Fees	13,341.88	16,150.69	11,886.28	14,000.00	14,000.00 FY 12/13 Demolition lien foreclosure, abandoned building
001-013-5-230-00	Engineering / Consulting	3,281.95	2,905.00	-	6,000.00	9,000.00 Comprehensive plan fees
001-013-5-230-10	Bldg Plan Review (Reimb)	-	-	-	750.00	500.00
001-013-5-230-11	Subd Plan Review (Reimb)	-	(160.00)	-	-	-
001-013-5-240-00	Training And Travel	2,299.63	2,350.19	939.19	3,500.00	3,000.00
001-013-5-310-00	Telephone / Communications	2,800.56	3,083.20	1,457.86	3,100.00	3,300.00
001-013-5-320-00	Postage	482.31	500.13	189.95	1,400.00	1,100.00
001-013-5-330-00	Utilities	3,925.90	8,346.06	68.78	5,500.00	5,000.00
001-013-5-340-00	Rentals and Leases	-	585.70	706.77	1,600.00	1,600.00
001-013-5-350-00	Insurance	455.34	1,139.89	-	1,300.00	1,300.00
001-013-5-360-00	Equipment Maint And Repair	668.13	370.11	-	800.00	700.00
001-013-5-360-10	Vehicle Maint/Repair	329.95	1,063.80	120.00	1,200.00	1,100.00
001-013-5-370-00	Transportation Reimburse	-	-	-	300.00	200.00
001-013-5-380-00	Building Maintenance	1,625.33	1,575.00	831.25	5,000.00	3,000.00
001-013-5-390-00	Other Contractual Services	2,777.17	3,662.19	751.50	7,500.00	5,000.00
001-013-5-390-50	Contractual/Technological	6,240.04	5,565.39	3,988.71	10,288.00	11,000.00
001-013-5-390-81	B&Z-Electrical Inspectors	7,991.53	8,842.78	9,413.20	12,000.00	12,000.00
001-013-5-390-82	B&Z-Plumbing Inspectors	6,684.75	6,245.70	5,375.66	12,000.00	12,000.00
001-013-5-390-83	B&Z-Occupancy Dep. Refund	5,100.00	4,645.00	2,775.00	6,500.00	6,000.00
001-013-5-390-84	B&Z-Demolition Expenses	395.00	14,050.00	125.00	17,000.00	17,000.00
001-013-5-390-88	Code Enforcement Expenses	289.27	486.00	192.55	3,000.00	3,500.00
001-013-5-410-00	Office Supplies	336.62	886.04	24.28	1,400.00	1,000.00
001-013-5-420-00	Fuels For Vehicles/Equip	1,212.62	1,597.57	1,010.99	2,600.00	2,600.00
001-013-5-430-00	Operating Supplies	1,005.61	789.59	508.52	2,200.00	2,000.00
3-5-440-00	Safety & Uniform Supplies	299.53	170.00	60.00	500.00	500.00
13-5-460-00	Vehicle Maint Supplies	-	21.97	5.00	800.00	800.00
001-013-5-470-00	Minor Equipment	1,643.47	1,201.44	199.99	3,500.00	3,000.00
001-013-5-520-00	Buildings & Structures	-	-	-	27,395.00	-
001-013-5-530-00	Equipment	-	-	-	-	Vehicle replacement delayed
001-013-5-595-00	Other Capital Improvements	-	-	-	-	-
001-013-5-650-00	Depreciation Expenses	-	-	-	-	-
001-013-5-730-47	Trans-City Prop Res-Mitigation	12,000.00	12,000.00	-	5,000.00	10,000.00
001-013-5-730-48	Trans to City Prop/Eq Reserves	90,000.00	93,500.00	-	11,000.00	29,500.00
001-013-5-730-54	Trans to Comm Dev 007	-	-	-	-	-
001-013-5-810-00	Bad Debt	-	-	-	-	-
TOTAL EXPENSES		287,954.79	318,947.37	101,959.42	303,733.00	313,200.00
REVENUE OVER EXPENSES		5,526.02	5,376.65	65,264.19	717.00	270.00

City of Highland, Illinois
Building and Zoning
 13/14 thru 17/18

PROJECTS BY BUDGET ITEM

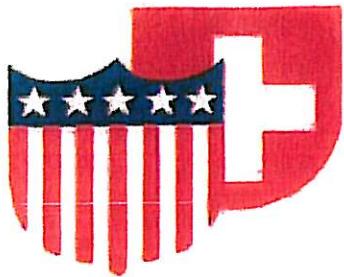
Budget Item	13/14	14/15	15/16	16/17	17/18
Land Account #510					
Mitigation/Trails/Greenspace Acquisition				20,000	
Total Land Account #510	0	0	0	20,000	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Vehicle Replacement		22,000			
Total Equipment Account #530	0	22,000	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	22,000	0	20,000	0

CITY OF HIGHLAND



PUBLIC WORKS

Streets / PW Admin
Water Funds
Sewer Funds



City of Highland

Public Works

Joe Gillespie, Director of Public Works

2013-2014 Budget Goals

Critical Measures

- Continue to monitor the critical measures for the City based performance measurement system.

PW Admin/Street Division

- O&M Cost per paved lane mile will not exceed \$14,500 annually, or \$1,200 monthly.
- Personnel costs per paved lane mile will not exceed \$9,500 annually, or \$790 monthly.

Water Department

- Revenue dedicated to O&M costs will not exceed 75%.
- O&M cost per 1000 gallons sold will not exceed \$3.90
- Flat rate charged to customers will cover all fixed costs by at least 100%.

Sewer Department

- Revenue dedicated to O&M costs will not exceed 65%.
- O&M Costs per 1,000 gallons billed will not exceed \$3.90.
- Flat rate charged to customers will cover all fixed costs by at least 100%.

Major Initiatives

Transportation

Non Home Rule Sales Tax:

Sales tax has remained consistent as last year with very little growth.

80% Portion

- Engineering will wrap up in early 2013 for the Iberg Extension (Northeast Quadrant of the peripheral route). Right-of-way acquisition was completed in December 2010. Funding has been secured from Illinois Commerce Commission (ICC) and the state of Illinois for construction.

20% Portion

- City forces will make repairs to the pavements on various streets.
- Construction will begin in early spring for the US 40/Hemlock intersection improvements.

Street and Alley

- Erect a storage building inside the fence of the Street and Alley shop building on Highland Road.
- Purchase a ditch bank mower attachment.
- Continue with storm sewer improvements to Lakeland Terrace subdivision.
- Begin construction on the Safe Routes to School project on Troxler Ave. This project will construct a sidewalk from Augusta Dr. west to the existing pedestrian crossing between the middle and high school. It also includes the addition of pedestrian signals at the intersection of IL 160.
- Begin preliminary engineering to improve Sportsmans Road from Plaza Dr. to Koepfli Lane.

Water Treatment Plant

- Continue replacing valves, pumps, and various equipment installed in the last upgrade in 1992. Replace filter media in the majority of the existing filters. Perform an inspection of the clear well. Update the Bulk Water Sales card reader.
- Continue putting aside funds for the construction of a new clarifier unit.
- Construct a cover of the existing clarifier unit. This prevents debris from entering the treatment process.

Water Reclamation Facility

- Replace an electric duct bank serving various pieces of equipment.

Water Distribution

- Construct an enclosure on an existing metal storage building to store PVC pipe.
- Purchase a new portable air compressor unit. This equipment is used during water main breaks.

Sewer Collection

- Continue to work with our consultant to implement the first phase of rehabilitation as determined by the comprehensive study of the collection system.

STREETS / PW ADMIN							
	Current Fiscal Year	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Revenue							
Property / Replacement Tax	\$ 119,500	\$ 126,350	\$ 130,141	\$ 134,045	\$ 138,066	\$ 142,208	
Sales Tax	690,000	690,000	710,700	732,021	753,982	776,601	
Income Tax	276,000	289,800	298,494	307,449	316,672	326,172	
Telecommunications Tax	112,500	112,500	115,875	119,351	122,932	126,620	
Misc Revenues	284,700	287,200	719,700	37,200	37,200	. 37,200	
Rental - Street Equipment	0	0	0	0	0	0	
Operating Transfers In	0	0	0	0	0	0	
Total Revenues Projected	\$ 1,482,700	\$ 1,505,850	\$ 1,974,910	\$ 1,330,066	\$ 1,368,852	\$ 1,408,801	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,260,295	1,279,973	1,678,673	1,130,556	1,163,524	1,197,481
Capital Expenditures Allocation	10%	148,270	150,585	197,491	133,007	136,885	140,880
Cash Reserve & Equip Repl Allocation	5%	74,135	75,293	98,745	66,503	68,443	70,440
Operating & Maintenance:							
Personnel	\$ 520,550	\$ 531,050	\$ 546,982	\$ 563,391	\$ 580,293	\$ 597,701	
Professional	28,500	32,167	33,132	34,126	35,150	36,204	
Contractual	140,200	126,233	130,020	133,921	137,938	142,076	
Supplies	137,200	151,233	155,770	160,443	165,256	170,214	
Total O&M Projected	\$ 826,450	\$ 840,683	\$ 865,903	\$ 891,881	\$ 918,637	\$ 946,196	
Equipment Reserve Transfer In-Minor Eq	0	0	0	0	0	0	
85% Revenue Allocation - O&M	1,260,295	1,279,973	1,678,673	1,130,556	1,163,524	1,197,481	
O&M Excess (Deficit) vs 85 % allocation	\$ 433,845	\$ 439,290	\$ 812,770	\$ 238,675	\$ 244,887	\$ 251,285	
Capital Projection	1,845,000	660,000	1,471,000	635,000	104,000	50,000	
Capital Reserve Transfer In from 004	1,200,000	0	362,500	197,000	0	0	
Revenue Allocation - Capital	148,270	150,585	197,491	133,007	136,885	140,880	
Capital Funding Excess (Deficit) vs 10% allocation	\$ (496,730)	\$ (509,415)	\$ (911,009)	\$ (304,993)	\$ 32,885	\$ 90,880	
Transfer to Reserves 004	11,000	5,000	0	0	346,000	412,000	
3% Revenue Allocation - Equip Repl	44,481	45,176	59,247	39,902	41,066	42,264	
2% Revenue Allocation - Cash Reserve	29,654	30,117	39,498	26,601	27,377	28,176	
Cash Reserve Excess (Deficit)	\$ (63,135)	\$ (70,293)	\$ (98,745)	\$ (66,503)	\$ 277,557	\$ 341,560	
Cash Expenditures	2,671,450	1,500,683	2,336,903	1,526,881	1,022,637	996,196	
Transfers Out	11,000	5,000	0	0	346,000	412,000	
Total Expenditures & Transfers Projected	\$ 2,682,450	\$ 1,505,683	\$ 2,336,903	\$ 1,526,881	\$ 1,368,637	\$ 1,408,196	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 250	\$ 167	\$ 506	\$ 185	\$ 215	\$ 605	
STREETS / PW ADMIN DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 75%							
Actual Revenue Dedicated to O&M	55.7%	55.8%	43.8%	67.1%	67.1%	67.2%	
O & M Cost per paved lane mile will not exceed \$14,500	\$13,118	\$13,344	\$13,744	\$14,157	\$14,582	\$15,019	
Personnel Cost per paved lane mile will not exceed \$9,500	\$8,263	\$8,429	\$8,682	\$8,943	\$9,211	\$9,487	
Paved Lane Miles	63	63	63	63	63	63	

STREETS / PW ADMIN

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	YTD Actual 6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	Comments
001-017-4-311-20	P.Tax-1/2 Rd & Bridge	115,227.31	119,031.68	97,305.34	111,000.00	118,000.00	
001-017-4-312-20	R.Tax-1/2 Rd/Bridge-Helvelia	5,406.25	4,877.02	2,474.85	4,750.00	4,800.00	
001-017-4-312-30	R.Tax-1/2 Rd/Bridge-Saline	4,005.16	3,526.80	-	3,750.00	3,550.00	
001-017-4-313-10	Sales Tax	695,167.30	703,999.58	352,155.28	690,000.00	690,000.00	
001-017-4-315-10	State Income Tax	285,788.34	291,318.42	162,985.13	276,000.00	289,800.00	
001-017-4-321-11	Simplified Muni Telecom Tx	112,681.78	119,548.74	65,396.24	112,500.00	112,500.00	
001-017-4-343-10	Rental/Street Equipment	-	-	-	-	-	
001-017-4-343-11	Rental/Lesse Revenue	1,200.00	7,200.00	3,600.00	7,200.00	7,200.00	100 Poplar rent
001-017-4-343-20	Misc Street Div	30,723.76	63,864.18	7,659.16	27,500.00	30,000.00	
001-017-4-343-22	Government Reimbursements	-	-	-	-	-	
001-017-4-346-20	Gain on Sale of Asset	-	-	-	-	-	
001-017-4-347-71	Misc. Tree Commission	-	-	-	-	-	
001-017-4-371-15	Grants	-	-	-	250,000.00	250,000.00	Troxier Safe Routes to School
001-017-4-371-17	Bond Proceeds	-	-	-	-	-	
001-017-4-371-18	Grants - Tree Commission	-	-	-	-	-	
001-017-4-381-20	From Comin Dev Reserves	-	-	-	-	-	
001-017-4-381-21	From City Prop/Eq/Reserves	-	-	-	-	-	
001-017-4-381-26	Transfer From MFT Fund	-	-	-	-	-	
001-017-4-381-50	From TIF #2 Bond Proceeds	-	-	-	1,200,000.00	-	
001-017-4-381-43	From Solid Waste Fd	40,000.00	40,000.00	-	-	-	
TOTAL REVENUE		1,200,379.80	1,353,366.43	721,576.10	2,682,700.00	1,505,850.00	
001-017-5-110-00	Regular Salaries	473,341.76	460,759.24	217,942.63	453,000.00	473,000.00	includes 1/3 of clnt
001-017-5-120-00	Overtime	36,058.39	9,543.84	4,650.48	28,000.00	16,000.00	
001-017-5-130-00	Benefits - Health & Life	31,802.83	22,315.49	16,838.51	37,000.00	40,000.00	
001-017-5-131-00	Benefits - Other	-	1,241.89	-	2,500.00	2,000.00	
001-017-5-160-00	Unemployment Ins	885.00	-	-	-	-	
001-017-5-170-00	Salary/Car Allowance	26.50	28.59	12.69	50.00	50.00	
001-017-5-220-00	Legal / Attorney Fees	8,572.59	25,195.95	29,878.13	12,000.00	15,000.00	
001-017-5-230-00	Engineering / Consulting	10,685.00	12,712.50	9,397.88	15,000.00	15,000.00	future plan review of subdivisions, arborist fees
001-017-5-240-00	Training And Travel	2,835.77	1,012.67	333.79	1,500.00	2,167.00	more training planned
001-017-5-260-00	Waste Removal	-	-	-	-	-	
001-017-5-310-00	Telephone / Communications	2,778.20	2,973.01	1,344.78	3,000.00	3,200.00	
001-017-5-320-00	Postage	163.46	197.09	164.34	200.00	200.00	
001-017-5-330-00	Utilities	6,993.01	8,010.80	3,066.81	10,000.00	8,500.00	
001-017-5-340-00	Rentals And Leases	8,137.82	11,167.50	5,228.56	10,000.00	10,000.00	
001-017-5-350-00	Insurance	8,180.44	12,618.24	1,065.85	15,000.00	15,000.00	
001-017-5-360-00	Equipment Maint And Repair	21,761.79	7,864.55	2,930.35	7,500.00	7,500.00	
001-017-5-360-10	Vehicle Maint/Repair	20,828.32	4,182.31	2,575.03	15,000.00	12,333.00	
001-017-5-370-00	Transportation Reimburse	-	-	-	-	-	
001-017-5-380-00	Building Maintenance	6,843.00	571.08	217.00	2,500.00	2,500.00	
001-017-5-390-00	Other Contractual Services	25,566.11	33,057.98	11,901.86	25,000.00	25,000.00	
001-017-5-390-22	Trees-Contracted Work	32,376.00	39,627.50	7,432.50	40,000.00	30,000.00	
001-017-5-390-50	Contractual/Technological	11,234.89	17,442.49	3,864.61	12,000.00	12,000.00	Server upgrades and IPAD's for On call staff
001-017-5-410-00	Office Supplies	-	-	-	200.00	-	
001-017-5-420-00	Fuels For Vehicles/Equip	33,286.33	32,038.91	17,053.20	37,000.00	37,233.00	
001-017-5-430-00	Operating Supplies	23,474.71	31,789.44	12,343.78	35,000.00	41,667.00	
001-017-5-430-22	Trees-Purchase&Supplies	-	635.35	-	-	10,000.00	additional trees replacing bare spots in the ROW
001-017-5-440-00	Safety & Uniform Supplies	1,991.76	1,918.34	581.96	2,000.00	2,000.00	
001-017-5-450-00	Maint/Repair Supplies	17,004.36	5,793.86	5,666.10	6,000.00	7,000.00	
001-017-5-460-00	Vehicle Maint Supplies	8,122.80	9,495.34	1,272.15	8,000.00	7,000.00	
001-017-5-470-00	Minor Equipment	29,465.78	8,776.19	4,890.22	45,000.00	42,333.00	\$15,000 ditch bank mower -minor
001-017-5-470-90	Minor Eq.-Storm Drainage	-	-	-	-	-	\$10,000 Hydraulic breaker for exc-minor
001-017-5-490-00	General,Fuel/Chemical Sup	3,621.23	4,911.21	450.57	4,000.00	4,000.00	\$12,000 trailer for large exc-minor
001-017-5-505-00	Engineering For Capital	-	-	22,897.50	-	100,000.00	
001-017-5-505-10	Engineering-Troxder/ IL160	-	-	-	-	-	
001-017-5-510-00	Land	-	-	-	-	-	
001-017-5-510-10	Right Of Way	-	-	-	-	-	
001-017-5-510-20	Easement	-	-	-	-	-	
001-017-5-520-00	Buildings & Structures	-	-	-	50,000.00	75,000.00	
001-017-5-530-00	Equipment	-	-	-	225,000.00	-	
001-017-5-540-00	Lined Roads Etc - New/Repl	-	-	40,000.00	250,000.00	375,000.00	
001-017-5-550-00	Other Capital Improvements	-	-	416.00	-	-	
001-017-5-550-10	Impr-Troxder/ IL160	-	-	64,744.24	1,200,000.00	-	
001-017-5-550-24	50 / 50 Program	-	-	-	-	-	
001-017-5-550-50	Storm Drainage	-	-	6,074.08	120,000.00	110,000.00	
001-017-5-595-00	Depreciation Expenses	542,658.32	573,891.76	-	-	-	
001-017-5-730-39	Trans To 004/Utl Facility	-	-	-	-	-	
001-017-5-730-48	Trans To City Prop/Eq/Reserves	300,000.00	133,000.00	-	11,000.00	5,000.00	
001-017-5-810-00	Bad Debt	-	754.00	-	-	-	
TOTAL EXPENSES		1,668,716.35	1,473,524.92	495,235.60	2,682,450.00	1,505,683.00	
REVENUE OVER EXPENSES		(378,336.45)	(120,158.48)	226,340.50	250.00	167.00	

City of Highland, Illinois
Street Department
13/14 thru 17/18

PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Engineering for Capital Account #505					
Oak/Papin Intersection		50,000			
Sportsman Road Improvement	100,000				
Total Engineering for Capital Account #505	100,000	50,000			
Land Account #510					
Oak/Papin Intersection	0	50,000	0	0	0
Total Land Account #510	0	50,000	0	0	0
Building Account #520					
Storage Building	75,000				
Total Building Account #520	75,000	0	0	0	0
Equipment Account #530					
Backhoe/Front End Loader		36,000			
Skid Steer Loader		30,000			
Total Equipment Account #530	0	66,000	0	0	0
Lines, Roads, Etc Account #540					
Oak/Papin Intersection		300,000			
Sportsman Road Improvement-Plaza Dr to Koepfli (STP)		945,000	(Fed participation is 682,500)		
Troxler Safe Roads to School Sidewalk-Federal grant	250,000				
NE Quadrant	125,000				
US 40 Plaza Drive Sidewalk Extension		130,000			
US 40 Sidewalk Extension			235,000		
IL 143 Cally to Highland Park Rd Sidewalk Ext		140,000			
Total Lines, Roads, Etc Account #540	375,000	1,215,000	535,000	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Storm Drainage Account #550-50					
Storm Drainage	50,000	50,000	50,000	50,000	50,000
Lakeland Terrace Drainage Improvements	60,000	40,000	50,000	54,000	
Total Storm Drainage Account #550-50	110,000	90,000	100,000	104,000	50,000
Total Capital Improvements	660,000	1,471,000	635,000	104,000	50,000

Motor Fuel Tax

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	YTD Actual	FY 2012-13 Budget	FY 2013-14 Budget	Comments
008-000-4-314-10	Motor Fuel Tax Adjustment	238,638.04	251,100.50	160,397.41	246,083.00	368,000.00		
008-000-4-351-10	Interest Income	770.20	1,439.33	1,266.34				
008-000-4-371-10	Misc Revenue	47,754.00	40,095.00					
TOTAL REVENUE		266,662.24	293,594.83		161,683.75	246,083.00	368,000.00	
008-008-5-340-00	Rentals And Leases	236,457.89	207,224.03	157,008.65	275,000.00	275,000.00		
008-008-5-505-00	Engineering For Capital							
008-008-5-540-00	Lines Roads Etc - New/Rep							
008-008-5-550-00	Other Capital Improvements							
008-008-5-730-13	Transfer to Street Dept							
TOTAL EXPENSES		236,457.89	207,224.03	157,008.65	275,000.00	275,000.00		
REVENUE OVER EXPENSES		60,204.35	86,370.80	4,675.10	(26,017.00)	03,000.00		

Street Bond Construction

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	YTD Actual	FY 2012-13 Budget	FY 2013-14 Budget	Comments
050-000-4-311-10	Property Tax-General							
050-000-4-313-12	Non-Home Rule Sales Tax	1,336,365.00	1,395,067.84	672,203.87	1,350,000.00	1,350,000.00		
050-000-4-351-10	Interest Income	51,082.05	4,367.91	2,410.25		3,000.00		
050-000-4-371-10	Miscellaneous Revenue	148.00	16,054.65			6,000.00		
050-000-4-381-25	Transfer from Street Bond Int	775,000.00	829,000.00					
TOTAL REVENUE		2,163,197.94	2,211,390.40		674,614.12	1,356,000.00	1,353,000.00	
050-050-5-110-00	Regular Salaries	49,674.40	50,208.60	25,700.58	55,000.00	Cmt split among water, sewer, and streets		
050-050-5-120-00	Overtime	2,346.27	1,514.13	204.22	2,000.00	Cmt split among water, sewer, and streets		
050-050-5-130-00	Benefits - Health & Life	6,094.52	3,945.78	1,945.16	4,400.00	Cmt split among water, sewer, and streets		
050-050-5-220-00	Legal / Attorney Fees	32,102.30	299.00	60.00				
050-050-5-230-00	Engineering / Consulting	-	1,000.00					
050-050-5-240-00	Training and Travel	-	25.00		300.00			
050-050-5-310-00	Telephone / Communications	467.68	477.12	337.22	500.00			
050-050-5-350-10	Equipment Maint And Repair							
050-050-5-360-10	Vehicle Maint/Repair	344.63			1,000.00			
050-050-5-390-00	Other Contractual Services	11,209.01	21,324.58		15,000.00			
050-050-5-410-00	Office Supplies	-			5,000.00			
050-050-5-420-00	Fuels For Vehicles/Equip	053.03	685.07	257.13	000.00			
050-050-5-430-00	Operating Supplies	14,872.20	19,007.93	13,855.25	15,000.00			
050-050-5-470-00	Minor Equipment	-		237.48	1,500.00			
050-050-5-505-00	Engineering For Capital	-		139,849.40	115,000.00			
050-050-5-510-10	Land	-						
050-050-5-510-10	Right Of Way	-						
050-050-5-510-20	Easement	-						
050-050-5-520-00	Buildings & Structures	-						
050-050-5-540-00	Lines Roads Etc - New/Rep	-		591.00	950,000.00	700,000.00	Year 1 of 2 for Northeast Quad	
050-050-5-540-10	Road Rehab - 20% NHR	-		507,350.01	255,000.00	240,000.00	Hemlock, Existing Streets, Poplar Street	
050-050-5-550-00	Other Capital Improvements	-						
050-050-5-595-50	Storm Drainage	-						
050-050-5-595-50	Depreciation Expenses	65,788.03	370,245.93					
050-050-5-610-00	Principal Payments	-						
050-050-5-620-00	Interest Payments	(1,040.50)	(1,040.50)		100.00			
050-050-5-630-00	Other Debt Services	-						
050-050-5-630-01	Accrued Interest Expense	4,323.36	4,323.36					
050-050-5-730-28	Amortization Expense	816,000.00	580,000.00	510,000.00	1,020,000.00	1,020,000.00		
050-050-5-730-29	Transfer to 2010 Street Bond	01,261.10						
TOTAL EXPENSES		1,124,476.69	1,052,005.07	1,200,554.03	2,435,600.00	2,050,000.00		
REVENUE OVER EXPENSES		1,038,718.25	1,150,385.33	(525,039.01)	(1,078,600.00)	(707,000.00)		will borrow funds from reserves to complete if needed after final figures are determined

Street Bond and Interest

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	YTD Actual	FY 2012-13 Budget	FY 2013-14 Budget	Comments
051-000-4-361-10	Interest Income	42,257.57	24,329.40	8,851.62	13,000.00	12,000.00		
051-000-4-361-10	Miscellaneous Revenue	2,375.05	-					
051-000-4-381-31	From 050 NHR Sales Tax	810,000.00	580,000.00	510,000.00	1,020,000.00	1,020,000.00		
TOTAL REVENUE		860,632.62	604,329.40		518,851.62	1,033,000.00	1,032,000.00	
051-051-5-390-00	Other Contractual Services	-						
051-051-5-610-00	Principal Payments				880,000.00	635,000.00		
051-051-5-620-00	Interest Payments	319,030.60	289,262.50	133,075.01	270,000.00	233,850.02		
051-051-5-630-00	Other Debt Services	267.38	267.38		500.00	500.00		
051-051-5-730-25	Transfer to Street Bond Const	775,000.00	825,000.00					
TOTAL EXPENSES		1,005,226.08	1,114,540.88		133,075.01	1,150,500.00	1,169,350.02	
REVENUE OVER EXPENSES		(234,594.36)	(510,220.48)		384,676.61	(117,500.00)	(137,350.02)	use cash on hand

2010 Street Bond Construction

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	YTD Actual	FY 2012-13 Budget	FY 2012-13 Budget	Comments
052-000-4-313-12	Non-Home Rule Sales Tax	998.74						Bond - land purchases complete in 10-11
052-000-4-361-10	Interest Income							
052-000-4-371-10	Miscellaneous Revenue							
052-000-4-371-17	Bond Proceeds							
052-000-4-381-25	Trans from 2007 St Bond	01,261.10						
TOTAL REVENUE		02,259.64						
052-052-5-110-00	Regular Salaries							
052-052-5-120-00	Overtime							
052-052-5-130-00	Benefits - Health & Life							
052-052-5-220-00	Legal / Attorney Fees							
052-052-5-230-00	Engineering / Consulting							
052-052-5-240-00	Training and Travel							
052-052-5-310-00	Telephone / Communications							
052-052-5-360-00	Equipment Maint And Repair							
052-052-5-390-00	Vehicle Maint/Repair							
052-052-5-390-00	Other Contractual Services	26.19						
052-052-5-410-00	Office Supplies							
052-052-5-420-00	Fuels For Vehicles/Equip							
052-052-5-430-00	Operating Supplies							
052-052-5-470-00	Minor Equipment							
052-052-5-505-00	Engineering For Capital							
052-052-5-510-00	Land							
052-052-5-510-10	Right Of Way							
052-052-5-510-20	Easement							
052-052-5-520-00	Buildings & Structures							
052-052-5-540-00	Lines Roads Etc - New/Rep							
052-052-5-540-10	Road Rehab - 20% NHR							
052-052-5-550-00	Other Capital Improvements							
052-052-5-550-50	Storm Drainage							

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	Comments
052-052-5-505-00	Depreciation Expenses						
052-052-5-610-00	Principal Payments						
052-052-5-620-00	Interest Payments	75,726.41	143,500.55				
052-052-5-630-00	Other Debt Services						
052-052-5-640-00	Amortization Expense	1,833.50	3,143.15				
052-052-5-730-28	Trans To NHRST/Street Bond						
TOTAL EXPENSES		77,560.10	146,643.70	-			
REVENUE OVER EXPENSES		14,673.74	(146,643.70)	-			

2010 Street Bond Construction

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	YTD Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	Comments
053-053-4-301-10	Interest Income							
053-053-4-301-31	From 2010 Street Bond Construction							
TOTAL REVENUE		-	-	-	-	-	-	
053-053-5-300-00	Other Contractual Services							
053-053-5-610-00	Principal Payments							
053-053-5-620-00	Interest Payments							
053-053-5-630-00	Other Debt Services							
053-053-5-730-25	Transfer to 2010 Stt Bnd Conn							
TOTAL EXPENSES		-	-	-	-	-	-	
REVENUE OVER EXPENSES		-	-	-	-	-	-	

City of Highland, Illinois
NHR Sales Tax
13/14 thru 17/18

PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Engineering for Capital Account #505					
NE Quadrant	70,000	25,000			
Hemlock Crossing	25,000				
Resurfacing Cypress St Broadway to 6th			20,000		
Vulliet Road Widening			25,000		
Coventry to Park Hill				300,000	
Total Engineering for Capital Account #505	95,000	25,000	0	45,000	300,000
Land Account #510					
Coventry to Park Hill					100,000
Total Land Account #510	0	0	0	0	100,000
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
NE Quadrant	700,000	700,000			
Vulliet Road Widening				180,000	
Total Lines, Roads, Etc Account #540	700,000	700,000	0	180,000	0
Road Rehab 20% NHR Account #540-10					
Rehabilitate Existing Streets by City Forces	25,000	25,000	25,000	25,000	25,000
Resurfacing Cypress St Broadway to 6th				125,000	
Poplar Street Microsurfacing	65,000				
Hemlock Crossing	150,000				
Resurfacing Southwest Quadrant		276,000			
Total Road Rehab 20% NHR Account #540-10	240,000	301,000	25,000	150,000	25,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	1,035,000	1,026,000	25,000	375,000	425,000

WATER FUND O&M ALLOCATED BY CATEGORY							
	Current	Fiscal Year	FY	FY	FY	FY	FY
	Budget	2014	2015	2016	2017	2018	
Revenue							
Utility Sales	\$ 2,159,014	\$ 2,124,502	\$ 2,177,614	\$ 2,232,054	\$ 2,287,856	\$ 2,345,052	
Connection Fees	12,000	15,000	15,300	15,606	15,918	16,236	
Misc Revenues	51,300	123,620	126,092	128,614	131,187	133,810	
Operating Transfers In	0	0	0	0	0	0	0
Total Revenues Projected	\$ 2,222,314	\$ 2,263,122	\$ 2,319,007	\$ 2,376,275	\$ 2,434,961	\$ 2,495,099	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,888,966	1,923,653	1,971,156	2,019,834	2,069,716	2,120,834
Capital Expenditures Allocation	10%	222,231	226,312	231,901	237,627	243,496	249,510
Cash Reserve & Equip Repl Allocation	5%	111,116	113,156	115,950	118,814	121,748	124,755
Operating & Maintenance:							
Personnel - Admin	\$ 98,350	\$ 119,350	\$ 122,334	\$ 125,392	\$ 128,527	\$ 131,740	
Personnel - WTP	336,500	344,000	352,600	361,415	370,450	379,712	
Personnel - Distribution	308,500	294,000	301,350	308,884	316,606	324,521	
Sub Total	743,350	757,350	776,284	795,691	815,583	835,973	
Professional Svcs - Admin	192,592	194,667	194,667	194,667	194,667	194,667	194,667
Professional Svcs - WTP	7,200	7,000	7,000	7,000	7,000	7,000	7,000
Professional Svcs - Distribution	1,600	2,100	2,100	2,100	2,100	2,100	2,100
Sub Total	201,392	203,767	203,767	203,767	203,767	203,767	203,767
Contractual Svcs - Admin	92,600	102,583	102,583	102,583	102,583	102,583	102,583
Contractual Svcs - WTP	183,050	173,550	173,550	173,550	173,550	173,550	173,550
Contractual Svcs - Distribution	32,100	36,250	36,250	36,250	36,250	36,250	36,250
Sub Total	307,750	312,383	312,383	312,383	312,383	312,383	312,383
Supplies - Admin	6,300	11,533	11,533	11,533	11,533	11,533	11,533
Supplies - WTP	414,750	365,850	365,850	365,850	365,850	365,850	365,850
Supplies - Distribution	56,200	58,700	58,700	58,700	58,700	58,700	58,700
Sub Total	477,250	436,083	436,083	436,083	436,083	436,083	436,083
Total O&M Projected	1,729,742	1,709,583	1,728,517	1,747,924	1,767,816	1,788,206	
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M	\$ 1,888,966	\$ 1,923,653	\$ 1,971,156	\$ 2,019,834	\$ 2,069,716	\$ 2,120,834	
O&M Excess (Deficit) vs 85 % allocation	\$ 159,224	\$ 214,070	\$ 242,638	\$ 271,909	\$ 301,900	\$ 332,628	
Capital Projection	530,329	338,829	469,829	242,279	2,167,279	169,279	
Bond Debt Repayment Transfer Out	0	0	0	0	0	0	
Capital Reserve Transfer In	225000	0	163,000	0	1,501,000	0	
Revenue Allocation - Capital	222,231	226,312	231,901	237,627	243,496	249,510	
Capital Funding Excess (Deficit) vs 10% allocation	\$ (83,098)	\$ (112,517)	\$ (74,928)	\$ (4,652)	\$ (422,783)	\$ 80,231	
Transfer to Reserves / Surplus	187,000	214,000	283,000	386,000		537,000	
3% Revenue Allocation - Equip Repl	66,669	67,894	69,570	71,288	73,049	74,853	
2% Revenue Allocation - Cash Reserve	44,446	45,262	46,380	47,525	48,699	49,902	
Cash Reserve Excess (Deficit)	\$ 75,884	\$ 100,844	\$ 167,050	\$ 267,186	\$ (121,748)	\$ 412,245	
Cash Expenditures	2,260,071	2,048,412	2,198,346	1,990,203	3,935,095	1,957,485	
Transfers Out	187,000	214,000	283,000	386,000	0	537,000	
Total Expenditures & Transfers Projected	\$ 2,447,071	\$ 2,262,412	\$ 2,481,346	\$ 2,376,203	\$ 3,935,095	\$ 2,494,485	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 243	\$ 709	\$ 660	\$ 72	\$ 865	\$ 614	

<u>WATER DEPARTMENT'S CRITICAL MEASURES</u>								
Revenue Dedicated to O&M will not exceed 75%								
Actual Revenue Dedicated to O&M		77.8%		75.5%		74.5%		73.6%
O & M Cost per 1000 gallons sold will not exceed \$3.90								
Actual Cost per 1,000 Gallons sold	\$	4.54	\$	4.49	\$	4.54	\$	4.59
Revenue per 1,000 Gallons sold will exceed \$5.50 per 1,000 Gallons								
Actual Revenue per 1,000 Gallons	\$	5.83	\$	5.94	\$	6.09	\$	6.24
Cash Reserves will exceed 45 days of O&M expenses								
Actual Days of Cash Reserves		118		119		118		117
Cash Balance at EOFY	\$	557,111	\$	557,820	\$	558,481	\$	558,552
Gallons sold for FY 2011-12		381,081,100		381,081,100		381,081,100		381,081,100

WATER FUND O&M ALLOCATED BY DEPARTMENT							
	Current Fiscal Year Budget	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Revenue							
Utility Sales	\$ 2,159,014	\$ 2,124,502	\$ 2,177,614	\$ 2,232,054	\$ 2,287,856	\$ 2,345,052	
Connection Fees	12,000	15,000	15,300	15,606	15,918	16,236	
Misc Revenues	51,300	123,620	126,092	128,614	131,187	133,810	
Operating Transfers In	0	-					
Total Revenues Projected	\$ 2,222,314	\$ 2,263,122	\$ 2,319,007	\$ 2,376,275	\$ 2,434,961	\$ 2,495,099	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,888,966	1,923,653	1,971,156	2,019,834	2,069,716	2,120,834
Capital Expenditures Allocation	10%	222,231	226,312	231,901	237,627	243,496	249,510
Cash Reserve & Equip Repl Allocation	5%	111,116	113,156	115,950	118,814	121,748	124,755
Operating & Maintenance:							
Personnel - Admin	\$ 98,350	\$ 119,350	\$ 122,334	\$ 125,392	\$ 128,527	\$ 131,740	
Professional Svcs - Admin	192,592	194,667	194,667	194,667	194,667	194,667	
Contractual Svcs - Admin	92,600	102,583	102,583	102,583	102,583	102,583	
Supplies - Admin	6,300	11,533	11,533	11,533	11,533	11,533	
Sub Total -Admin	389,842	428,133	431,117	434,175	437,310	440,523	
Personnel - WTP	336,500	344,000	352,600	361,415	370,450	379,712	
Professional Svcs - WTP	7,200	7,000	7,000	7,000	7,000	7,000	
Contractual Svcs - WTP	183,050	173,550	173,550	173,550	173,550	173,550	
Supplies - WTP	414,750	365,850	365,850	365,850	365,850	365,850	
Sub Total	941,500	890,400	899,000	907,815	916,850	926,112	
Personnel - Distribution	308,500	294,000	301,350	308,884	316,606	324,521	
Professional Svcs - Distribution	1,600	2,100	2,100	2,100	2,100	2,100	
Contractual Svcs - Distribution	32,100	36,250	36,250	36,250	36,250	36,250	
Supplies - Distribution	56,200	58,700	58,700	58,700	58,700	58,700	
Sub Total	398,400	391,050	398,400	405,934	413,656	421,571	
Total O&M Projected	1,729,742	1,709,583	1,728,517	1,747,924	1,767,816	1,788,206	
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M	1,888,966	1,923,653	1,971,156	2,019,834	2,069,716	2,120,834	
O&M Excess (Deficit) vs 85 % allocation	\$ 159,224	\$ 214,070	\$ 242,638	\$ 271,909	\$ 301,900	\$ 332,628	
Capital Projection	530,329	338,829	469,829	242,279	2,167,279	169,279	
Bond Debt Repayment Transfer Out	0	0	0	0	0	0	
Capital Reserve Transfer In	225000	0	163,000	0	1,501,000	0	
Revenue Allocation - Capital	222,231	226,312	231,901	237,627	243,496	249,510	
Capital Funding Excess (Deficit) vs 10% allocation	\$ (308,098)	\$ (112,517)	\$ (237,928)	\$ (4,652)	\$ (1,923,783)	\$ 80,231	
Transfer to Reserves / Surplus	187,000	214,000	283,000	386,000	0	537,000	
3% Revenue Allocation - Equip Repl	66,669	67,894	69,570	71,288	73,049	74,853	
2% Revenue Allocation - Cash Reserve	44,446	45,262	46,380	47,525	48,699	49,902	
Cash Reserve Excess (Deficit)	\$ 75,884	\$ 100,844	\$ 167,050	\$ 267,186	\$ (121,748)	\$ 412,245	
Cash Expenditures	2,260,071	2,048,412	2,198,346	1,990,203	3,935,095	1,957,485	
Transfers Out	187,000	214,000	283,000	386,000	0	537,000	
Total Expenditures & Transfers Projected	\$ 2,447,071	\$ 2,262,412	\$ 2,481,346	\$ 2,376,203	\$ 3,935,095	\$ 2,494,485	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 243	\$ 709	\$ 660	\$ 72	\$ 865	\$ 614	

WATER FUND

Account Number	Description	YTD Actual					Comments
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	
201-000-4-345-10	Sales / Extra Sales	2,038,760.67	2,041,624.56	1,164,501.60	2,159,013.50	2,124,501.60	conservatively calculated
201-000-4-346-20	Gain On Sale Of Assets	188.00					
201-000-4-346-30	Connection Fees	18,150.00	15,147.85	10,461.25	12,000.00	15,000.00	
201-000-4-348-11	Extra Bulk Sales	-		-			
201-000-4-351-10	Interest Income	25,709.90	23,107.48	8,876.02	20,000.00	15,000.00	
201-000-4-371-10	Misc Revenue	104,288.82	48,479.66	22,920.52	31,300.00	108,620.00	Incl \$31,300 for Hydrant Rental fire dept and water tower attachments
201-000-4-371-15	Grants	167,359.01					
201-000-4-371-90	Overpayments	-					
201-000-4-381-19	From Comm Dev Fd	-					
201-000-4-381-35	From Water Surplus/Repl	275,000.00					
201-000-4-381-88	From Water Depreciation	162,219.14					
201-000-4-381-89	From Water Bond Reserve	36,683.42					
201-000-4-381-50	From TIF #2 Bond Proceeds						
201-000-4-381-80	From General Fund				225,000.00		
TOTAL REVENUE		2,828,366.98	2,128,359.45	1,207,759.39	2,447,313.50	2,263,121.60	

WATER ADMIN

201-201-5-110-00	Regular Salaries	69,913.52	58,680.69	33,952.83	75,000.00	89,500.00
201-201-5-120-00	Overtime	27.03	166.30		200.00	200.00
201-201-5-130-00	Benefits - Health & Life	7,117.15	6,992.39	3,737.29	8,200.00	8,800.00
201-201-5-131-00	Benefits - Other	-	335.05			1,000.00
201-201-5-140-00	Social Security	1,128.51	1,163.39	912.19	5,700.00	6,800.00
201-201-5-150-00	Retirement	1,541.54	1,002.65	1,551.75	9,200.00	12,000.00
201-201-5-160-00	Unemployment Ins	885.00				
201-201-5-170-00	Salary/Cat Allowance	25.73	25.82	12.31	50.00	50.00
201-201-5-210-00	Auditing	-			500.00	
201-201-5-220-00	Legal / Attorney Fees	3,334.54	3,088.13	1,883.93	3,000.00	4,000.00
201-201-5-230-00	Engineering / Consulting	-				
201-201-5-240-00	Training And Travel	502.67	226.25	65.84	500.00	666.67
201-201-5-250-00	Admin Exp To General Admin	184,884.00	188,592.00	94,296.00	188,692.00	190,000.00
201-201-5-260-00	Waste Removal	-				
201-201-5-310-00	Telephone / Communications	463.22	348.50	202.09	500.00	800.00
201-201-5-320-00	Postage	108.63	40.05	38.00	100.00	100.00
201-201-5-330-00	Utilities	1,525.05	1,101.66	249.37	1,500.00	1,550.00
201-201-5-340-00	Rentals And Leases	1,434.35	614.00	614.00	1,500.00	1,600.00
201-201-5-350-00	Insurance	59,522.27	57,854.88		52,000.00	62,000.00
201-201-5-360-00	Equipment Maint And Repair	1,098.46	963.79	385.76	1,400.00	1,200.00
201-201-5-360-10	Vehicle Maint/Repair	342.02	575.08		1,000.00	1,333.33
201-201-5-370-00	Transportation Reimburs	-			100.00	
201-201-5-380-00	Building Maintenance	-			500.00	
201-201-5-380-00	Other Contractual Services	14,414.32	14,579.49	7,987.54	20,000.00	20,000.00
201-201-5-380-23	Lab Testing	-				
201-201-5-390-37	Utility Assist To Agencies	3,762.69	4,012.81	2,481.32	4,000.00	4,000.00
201-201-5-390-50	Contractual/Technological	9,008.51	9,853.73	2,489.82	10,000.00	10,000.00
201-201-5-410-00	Office Supplies	50.89	10.77		100.00	100.00
201-201-5-420-00	Fuels For Vehicles/Equip	416.24	285.99	107.78	500.00	733.33
201-201-5-430-00	Operating Supplies	526.24	14,536.84	267.35	600.00	7,266.67
201-201-5-440-00	Safety & Uniform Supplies	-	75.00	148.00		
201-201-5-450-00	Main/Repair Supplies	-				
201-201-5-460-00	Vehicle Maint Supplies	-	2.49	41.60	100.00	100.00
201-201-5-470-00	Minor Equipment	7,884.33	2,465.40	358.54	5,000.00	3,333.33
201-201-5-520-00	Buildings & Structures	-				computer replacement!
201-201-5-530-00	Equipment	-				
201-201-5-550-00	Other Capital Improvements	-				
201-201-5-595-00	Depreciation Expenses	817,347.85	850,023.61			
201-201-5-640-00	Amortization	22,375.62				
201-201-5-650-00	Prior Year Adjustment	-				
201-201-5-730-39	Trans To 004/Util Facility	-				
201-201-5-730-52	Transfer-Water Al/Bd I&R	418,150.00	295,147.85	10,461.25	12,000.00	15,000.00
201-201-5-810-00	Bad Debt	4,140.05	5,632.40	4,263.65		
201-201-5-820-00	Econ Dev Incentive Disc.	-				

WATER PRODUCTION

201-202-5-110-00	Regular Salaries	259,897.00	253,669.97	125,302.59	280,000.00	262,000.00
201-202-5-120-00	Overtime	5,640.69	6,738.73	5,493.90	6,500.00	8,500.00
201-202-5-130-00	Benefits - Health & Life	10,165.81	18,225.00	8,066.88	18,000.00	19,000.00
201-202-5-131-00	Benefits - Other	-				1,000.00
201-202-5-140-00	Social Security	17,104.67	13,899.92	6,781.78	20,000.00	20,000.00
201-202-5-150-00	Retirement	23,058.31	20,298.00	10,530.99	32,000.00	33,500.00
201-202-5-160-00	Unemployment Ins	-			200.00	
201-202-5-220-00	Legal / Attorney Fees	-			5,000.00	5,000.00
201-202-5-230-00	Engineering / Consulting	11,558.46	18,500.00	1,572.02	2,000.00	2,000.00
201-202-5-240-00	Training And Travel	888.50	859.14	534.14	1,000.00	1,000.00
201-202-5-310-00	Telephone / Communications	742.08	758.69	399.35	500.00	500.00
201-202-5-320-00	Postage	501.04	67.73	217.45	500.00	500.00
201-202-5-330-00	Utilities	140,258.56	114,836.86	56,559.48	130,000.00	125,000.00
201-202-5-360-00	Equipment Maint And Repair	52,380.75	22,659.13	9,254.15	15,000.00	15,000.00
201-202-5-370-00	Transportation Reimburs	5.50	38.30		50.00	50.00
201-202-5-380-00	Building Maintenance	3,122.44	944.50	1,538.64	3,000.00	3,000.00
201-202-5-390-00	Other Contractual Services	10,275.30	7,540.11	2,092.96	25,000.00	20,000.00
201-202-5-390-23	Lab Testing	8,328.00	3,056.00	2,594.00	5,000.00	5,500.00
201-202-5-390-50	Contractual - Technology	3,374.16	516.12	129.03	3,000.00	3,000.00
201-202-5-410-00	Office Supplies	-	12.23	-	150.00	50.00
201-202-5-420-00	Fuels For Vehicles/Equip	1,137.41	858.95	530.52	1,500.00	1,500.00
201-202-5-430-00	Operating Supplies	5,595.86	(11,690.07)	1,193.68	5,000.00	5,000.00
201-202-5-440-00	Safety & Uniform Supplies	878.64	660.86		600.00	500.00
201-202-5-450-00	Maint/Repair Supplies	7,562.97	787.99	953.53	9,000.00	8,500.00
201-202-5-460-00	Vehicle Maint Supplies	150.71	15.17	37.09	300.00	300.00
201-202-5-470-00	Minor Equipment	15,835.95	10,144.71	12,403.12	213,200.00	150,000.00
201-202-5-490-00	General/Fuel/Chemical Sup	176,977.66	134,353.18	113,332.05	185,000.00	200,000.00
201-202-5-505-00	Engineering For Capital	-	13,936.00			addition of ammonia to chemical processing
201-202-5-510-00	Land	-				
201-202-5-520-00	Buildings & Structures	-				35,000.00
201-202-5-530-00	Equipment	-				
201-202-5-550-00	Other Capital Improvements	-		73,013.20	147,829.00	247,829.00
201-202-5-595-00	Depreciation Expenses	-			175,000.00	199,000.00
201-202-5-730-53	Transfer To Water Gurus	-				clarifier basin const in future

WATER DISTRIBUTION

201-203-5-110-00	Regular Salaries	231,787.93	244,236.13	108,278.86	220,000.00	208,000.00
201-203-5-120-00	Overtime	12,075.34	17,645.00	8,238.25	13,500.00	13,500.00
201-203-5-130-00	Benefits - Health & Life	20,988.68	17,110.69	8,437.27	23,000.00	23,000.00
201-203-5-131-00	Benefits - Other	2,705.70	1,643.65	2,000.00	4,000.00	3,000.00
201-203-5-140-00	Social Security	17,411.57	15,010.00	6,618.00	18,000.00	17,000.00
201-203-5-150-00	Retirement	24,764.33	24,908.02	11,055.85	30,000.00	29,500.00
201-203-5-160-00	Unemployment Ins	-				
201-203-5-230-00	Engineering / Consulting	1,714.50				sending 3 men to locating school (\$500.00 each)
201-203-5-240-00	Training And Travel	-	1,721.89	100.00	1,500.00	2,000.00
201-203-5-260-00	Waste Removal	-			100.00	100.00
201-203-5-310-00	Telephone / Communications	424.62	551.26	276.79	500.00	500.00
201-203-5-320-00	Postage	-			500.00	250.00
201-203-5-330-00	Utilities	3,324.08	3,059.93	1,702.13	4,500.00	3,500.00
201-203-5-340-00	Rentals And Leases	-	1,412.13	580.00	2,000.00	2,000.00
201-203-5-360-00	Equipment Maint And Repair	387.60	1,654.04	116.88	5,000.00	3,500.00
201-203-5-380-00	Vehicle Maint/Repair	2,425.65	3,193.07	512.52	8,000.00	5,000.00
201-203-5-380-00	Building Maintenance	3,025.95	5,905.22	178.50	2,000.00	12,000.00
201-203-5-390-00	Other Contractual Services	2,890.53	5,816.04	884.62	5,600.00	6,000.00
201-203-5-390-23	Lab Testing	1,062.50	2,877.50	1,516.50	3,000.00	3,000.00

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	Comments
201-203-5-390-50	Contractual Technological	222.00	207.24	29.95	1,000.00	500.00	
201-203-5-420-00	Fuels For Vehicles/Equip	6,780.16	8,828.39	7,004.27	10,000.00	12,000.00	
201-203-5-430-00	Operating Supplies	35,168.40	25,737.00	18,075.38	29,000.00	32,000.00	copper and brass prices up
201-203-5-440-00	Safety & Uniform Supplies	768.59	1,325.71	232.16	1,200.00	1,200.00	
201-203-5-450-00	Maint/Repair Supplies	287.08	1,544.08	270.34	2,500.00	2,000.00	
201-203-5-460-00	Vehicle Maint Supplies	380.16	1,758.51	732.66	1,000.00	1,500.00	keeping vehicles longer
201-203-5-470-00	Minor Equipment	1,375.48	11,736.90	3,676.92	12,500.00	10,000.00	
201-203-5-505-00	Engineering For Capital	-			10,000.00		
201-203-5-510-00	Land	-					
201-203-5-510-10	Right Of Way	-					
201-203-5-510-20	Easement	-					
201-203-5-520-00	Buildings & Structures	-			12,500.00	21,000.00	
201-203-5-530-00	Equipment	-		12,333.38	35,000.00	35,000.00	portable air compressor
201-203-5-530-60	Meters	-		39,040.53	325,000.00		
201-203-5-540-00	Lines Roads Etc - New/Repl	-					
201-203-5-550-00	Other Capital Improvements	-					
201-203-5-580-00	New Service Connections	-					
201-203-5-595-00	Depreciation Expenses	-					
TOTAL EXPENSES		2,762,078.73	2,551,228.74	830,940.64	2,447,071.00	2,262,412.33	
REVENUE OVER EXPENSES		65,490.23	(422,869.29)	376,810.75	242.50	709.27	

WATER SURPLUS

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	Comments
205-000-4-361-10	Interest Income	6,442.40	13,870.72	9,804.92	9,000.00	9,000.00	
205-000-4-371-10	Miscellaneous Revenue	409.21	-				
205-000-4-381-81	From Water Fund	418,160.00	295,147.85	10,461.25	187,000.00	214,000.00	Includes Connection Fees
TOTAL REVENUE		425,001.61	309,018.57	20,266.17	186,000.00	223,000.00	
205-205-5-730-22 Transfer To Water Fd		275,000.00					
TOTAL EXPENSES		275,000.00					
REVENUE OVER EXPENSES		150,001.61	309,018.57	20,266.17	186,000.00	223,000.00	

WATER DEPR / EQUIP REPLACEMENT

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	Comments
207-000-4-361-10	Interest Income	4,497.53					4/30/11 Fund closed - bond paid in full
207-000-4-371-10	Miscellaneous Revenue	89.98					
207-000-4-381-89	From Water Bond Reserve	-					
TOTAL REVENUE		4,587.51					
207-207-5-730-22 Transfer To Water Fd		162,219.14					
TOTAL EXPENSES		162,219.14					
REVENUE OVER EXPENSES		(157,631.63)					

WATER ALT BND INT & RED

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	Comments
208-000-4-361-10	Interest Income	3,776.97	3.87				4/30/11 Fund closed - bond paid in full
208-000-4-361-11	Income-1991 Water All						
208-000-4-371-10	Miscellaneous Revenue	217.42					
208-000-4-381-81	From Water Fund						No more transfers - bond paid in full 4/1/11
TOTAL REVENUE		3,994.39	3.87				
208-208-5-610-00	Principal Payments	-					
208-208-5-620-00	Interest Payments	9,677.67					
208-208-5-630-00	Other Debt Services	300.00					
208-208-5-640-00	Transfer to Water Fund	36,693.42					
TOTAL EXPENSES		46,671.09					
REVENUE OVER EXPENSES		(42,676.70)	3.87				

City of Highland, Illinois
Water Treatment Plant
 13/14 thru 17/18

PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Land Account #510	0	0	0	0	0
Total Land Account #510	0	0	0	0	0
Building Account #520					
Cover Clarification Basin #1	35,000				
Total Building Account #520	35,000	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Installation of New Water Main		300,000			
Total Lines, Roads, Etc Account #540	0	300,000	0	0	0
Other Capital Improvements Account #550					
Elevated Tank Maintenance	85,000	19,000	19,000	19,000	21,000
1.5 MG Standpipe Maintenance	12,000	12,000	97,450	97,450	97,450
1.0 MG Ground Storage Tank Maintenance	50,829	50,829	50,829	50,829	50,829
Spillway Wall Maintenance	50,000			2,000,000	
Clarifier Basin Construction			75,000		
Build Filters 8 and 9					
Rip Rap Silver Lake Dam	50,000				
Total Other Capital Improvements Account #550	247,829	81,829	242,279	2,167,279	169,279
Total Capital Expenditures Projected	282,829	381,829	242,279	2,167,279	169,279

City of Highland, Illinois
Water Distribution
 13/14 thru 17/18

PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Land Account #510	0	0	0	0	0
Total Land Account #510	0	0	0	0	0
Building Account #520	0	0	0	0	0
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Portable Air Compressor	21,000				
One Ton Utility Truck		35,000			
Backhoe/Front End Loader		18,000			
Total Equipment Account #530	21,000	53,000	0	0	0
Meters Account #530-60					
Auto Meter Reading	35,000	35,000			
Total Meters Account #530-60	35,000	35,000	0	0	0
Lines, Roads, Etc Account #540	0	0	0	0	0
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	56,000	88,000	0	0	0

SEWER FUND O&M ALLOCATED BY CATEGORY							
	Current Fiscal Year Budget	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Revenue							
Utility Sales	\$ 1,581,508	\$ 1,581,000	\$ 1,620,525	\$ 1,661,038	\$ 1,702,564	\$ 1,745,128	
Pretreatment Revenue	264,191	195,000	199,875	204,872	209,994	215,244	
Connection Fees	30,000	30,000	30,000	30,000	30,000	30,000	
Misc Income	33,000	33,000	33,000	33,000	33,000	33,000	
Operating Transfers In	0	0	0	0	0	0	
Total Revenues Projected	\$ 1,908,698	\$ 1,839,000	\$ 1,883,400	\$ 1,928,910	\$ 1,975,558	\$ 2,023,372	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,622,394	1,563,150	1,600,890	1,639,574	1,679,224	1,719,866
Capital Expenditures Allocation	10%	190,870	183,900	188,340	192,891	197,556	202,337
Cash Reserve & Equip Repl Allocation	5%	95,435	91,950	94,170	96,446	98,778	101,169
Operating & Maintenance:							
Personnel - Admin	\$ 97,950	\$ 118,950	\$ 121,924	\$ 124,972	\$ 128,096	\$ 131,299	
Personnel - Collection	134,400	148,800	152,520	156,333	160,241	164,247	
Personnel - WRF	321,000	306,000	313,650	321,491	329,529	337,767	
Personnel - Pretreatment	26,150	28,050	28,751	29,470	30,207	30,962	
Sub Total	579,500	601,800	616,845	632,266	648,073	664,275	
Professional Svcs - Admin	151,560	153,166	156,995	160,920	164,943	169,067	
Professional Svcs - Collection	700	700	718	735	754	773	
Professional Svcs - WRF	21,250	6,250	6,406	6,566	6,731	6,899	
Professional Svcs - Pretreatment	10,500	8,000	8,200	8,405	8,615	8,831	
Sub Total	184,010	168,116	172,319	176,627	181,043	185,569	
Contractual Svcs - Admin	100,425	97,363	99,797	102,292	104,849	107,471	
Contractual Svcs - Collection	47,500	49,300	50,533	51,796	53,091	54,418	
Contractual Svcs - WRF	210,677	205,250	210,381	215,641	221,032	226,558	
Contractual Svcs - Pretreatment	5,400	5,900	6,048	6,199	6,354	6,512	
Sub Total	364,002	357,813	366,758	375,927	385,325	394,959	
Supplies - Admin	6,200	13,433	13,769	14,113	14,466	14,828	
Supplies - Collection	40,100	38,300	39,258	40,239	41,245	42,276	
Supplies - WRF	101,300	89,350	91,584	93,873	96,220	98,626	
Supplies - Pretreatment	2,700	2,700	2,768	2,837	2,908	2,980	
Sub Total	150,300	143,783	147,378	151,062	154,839	158,710	
Total O&M Projected	1,277,812	1,271,512	1,303,300	1,335,882	1,369,279	1,403,511	
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M	1,622,394	1,563,150	1,600,890	1,639,574	1,679,224	1,719,866	
O&M Excess (Deficit) vs 85 % allocation	\$ 344,582	\$ 291,638	\$ 297,590	\$ 303,691	\$ 309,945	\$ 316,355	
Capital Projection	217,750	180,500	94,000	175,000	160,000	120,000	
Bond Debt Repayment Transfer Out	451,110	451,110	451,110	451,110	451,110	451,110	
Capital Reserve Transfer In	75000	100,000	50,000	47,000	77,000	0	
Revenue Allocation - Capital	190,870	183,900	188,340	192,891	197,556	202,337	
Capital Funding Excess (Deficit) vs 10% allocation	\$ (402,990)	\$ (347,710)	\$ (306,770)	\$ (386,219)	\$ (336,554)	\$ (368,773)	
Transfer to Reserves / Surplus	37,000	35,000	84,500	13,500	72,000	48,500	
3% Revenue Allocation - Equip Repl	57,261	55,170	56,502	57,867	59,267	60,701	
2% Revenue Allocation - Cash Reserve	38,174	36,780	37,668	38,578	39,511	40,467	
Cash Reserve Excess (Deficit)	\$ (58,435)	\$ (56,950)	\$ (9,670)	\$ (82,946)	\$ (26,778)	\$ (52,669)	
Cash Expenditures	1,495,562	1,452,012	1,397,300	1,510,882	1,529,279	1,523,511	
Transfers Out	488,110	486,110	535,610	464,610	523,110	499,610	
Total Expenditures & Transfers Projected	\$ 1,983,672	\$ 1,938,122	\$ 1,932,910	\$ 1,975,492	\$ 2,052,389	\$ 2,023,121	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 26	\$ 878	\$ 490	\$ 418	\$ 168	\$ 250	

SEWER DEPARTMENT'S CRITICAL MEASURES

SEWER FUND O&M ALLOCATED BY DEPARTMENT							
	Current Fiscal Year Budget	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Revenue							
Utility Sales	\$ 1,581,508	\$ 1,581,000	\$ 1,620,525	\$ 1,661,038	\$ 1,702,564	\$ 1,745,128	
Pretreatment Revenue	264,191	195,000	199,875	204,872	209,994	215,244	
Connection Fees	30,000	30,000	30,000	30,000	30,000	30,000	
Interest Income	33,000	33,000	33,000	33,000	33,000	33,000	
Operating Transfers In	0	0	0	0	0	0	
Total Revenues Projected	\$ 1,908,698	\$ 1,839,000	\$ 1,883,400	\$ 1,928,910	\$ 1,975,558	\$ 2,023,372	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,622,394	1,563,150	1,600,890	1,639,574	1,679,224	1,719,866
Capital Expenditures Allocation	10%	190,870	183,900	188,340	192,891	197,556	202,337
Cash Reserve & Equip Repl Allocation	5%	95,435	91,950	94,170	96,446	98,778	101,169
Operating & Maintenance:							
Personnel - Admin	\$ 97,950	\$ 118,950	\$ 121,924	\$ 124,972	\$ 128,096	\$ 131,299	
Professional Svcs - Admin	151,560	153,166	156,995	160,920	164,943	169,067	
Contractual Svcs - Admin	100,425	97,363	99,797	102,292	104,849	107,471	
Supplies - Admin	6,200	13,433	13,769	14,113	14,466	14,828	
Sub Total	356,135	382,912	392,485	402,297	412,354	422,663	
Personnel - Collection	134,400	148,800	152,520	156,333	160,241	164,247	
Professional Svcs - Collection	700	700	718	735	754	773	
Contractual Svcs - Collection	47,500	49,300	50,533	51,796	53,091	54,418	
Supplies - Collection	40,100	38,300	39,258	40,239	41,245	42,276	
Sub Total	222,700	237,100	243,028	249,103	255,331	261,714	
Personnel - WRF	321,000	306,000	313,650	321,491	329,529	337,767	
Professional Svcs - WRF	21,250	6,250	6,406	6,566	6,731	6,899	
Contractual Svcs - WRF	210,677	205,250	210,381	215,641	221,032	226,558	
Supplies - WRF	101,300	89,350	91,584	93,873	96,220	98,626	
Sub Total	654,227	606,850	622,021	637,572	653,511	669,849	
Personnel - Pretreatment	26,150	28,050	28,751	29,470	30,207	30,962	
Professional Svcs - Pretreatment	10,500	8,000	8,200	8,405	8,615	8,831	
Contractual Svcs - Pretreatment	5,400	5,900	6,048	6,199	6,354	6,512	
Supplies - Pretreatment	2,700	2,700	2,768	2,837	2,908	2,980	
Sub Total	44,750	44,650	45,766	46,910	48,083	49,285	
Total O&M Projected	1,277,812	1,271,512	1,303,300	1,335,882	1,369,279	1,403,511	
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M	1,622,394	1,563,150	1,600,890	1,639,574	1,679,224	1,719,866	
O&M Excess (Deficit) vs 85 % allocation	\$ 344,582	\$ 291,638	\$ 297,590	\$ 303,691	\$ 309,945	\$ 316,355	
Capital Projection	217,750	180,500	94,000	175,000	160,000	120,000	
Bond Debt Repayment Transfer Out	451,110	451,110	451,110	451,110	451,110	451,110	
Capital Reserve Transfer In	75,000	100,000	50,000	47,000	77,000	0	
Revenue Allocation - Capital	190,870	183,900	188,340	192,891	197,556	202,337	
Capital Funding Excess (Deficit) vs 10% allocation	\$ (402,990)	\$ (347,710)	\$ (306,770)	\$ (386,219)	\$ (336,554)	\$ (368,773)	
Transfer to Reserves / Surplus	37,000	35,000	84,500	13,500	72,000	48,500	
3% Revenue Allocation - Equip Repl	57,261	55,170	56,502	57,867	59,267	60,701	
2% Revenue Allocation - Cash Reserve	38,174	36,780	37,668	38,578	39,511	40,467	
Cash Reserve Excess (Deficit)	\$ (58,435)	\$ (56,950)	\$ (9,670)	\$ (82,946)	\$ (26,778)	\$ (52,669)	
Cash Expenditures	1,495,562	1,452,012	1,397,300	1,510,882	1,529,279	1,523,511	
Transfers Out	488,110	486,110	535,610	464,610	523,110	499,610	
Total Expenditures & Transfers Projected	\$ 1,983,672	\$ 1,938,122	\$ 1,932,910	\$ 1,975,492	\$ 2,052,389	\$ 2,023,121	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 26	\$ 878	\$ 490	\$ 418	\$ 168	\$ 250	

SEWER DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 65%							
Actual Revenue Dedicated to O&M		66.9%		69.1%		69.2%	
O & M Cost per 1000 gallons sold will not exceed \$ 3.90							
Actual Cost per 1,000 Gallons sold	\$	4.66	\$	4.64	\$	4.75	\$
Revenue per 1,000 Gallons billed will exceed \$ 5.90 per 1,000 Gallons							
Actual Revenue per 1,000 Gallons	\$	6.96	\$	6.71	\$	6.87	\$
Cash Reserves will exceed 45 days of O&M expenses							
Actual Days of Cash Reserves		270		272		266	
Cash Balance at EOY	\$	946,842	\$	947,720	\$	948,210	\$
Gallons billed for FY 2011-2012		274,228,200		274,228,200		274,228,200	

SEWER FUND

Account Number	Description	YTD Actual					Comments
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	
301-000-4-344-41	Pre-Treatment Revenue	225,369.35	213,963.27	99,473.55	264,190.66	195,000.00	
301-000-4-346-10	Sales / Extra Sales	1,493,347.43	1,488,938.47	844,824.85	1,581,507.70	1,581,000.00	
301-000-4-346-20	Gain On Sale Of Assets	-	-	-	-	-	
301-000-4-346-30	Connection Fees	33,373.00	36,515.00	18,067.00	30,000.00	30,000.00	
301-000-4-361-10	Interest Income	36,701.06	32,710.81	15,010.71	33,000.00	28,000.00	
301-000-4-371-10	Misc Revenue	8,682.54	1,788.36	8,893.48	-	5,000.00	
301-000-4-371-15	Grants	-	-	-	-	-	
301-000-4-371-80	Overpayments	-	-	-	-	-	
301-000-4-381-50	From Sewer Surplus/Repl	-	-	-	-	-	
301-000-4-381-51	From TIF #2 Bond Proceeds	-	-	75,000.00	-	-	
301-000-4-381-78	From Sewer Construction	-	-	-	-	100,000.00	
TOTAL REVENUE		1,797,493.38	1,773,815.91	986,269.59	1,983,698.36	1,938,000.00	

SEWER ADMIN

301-301-5-110-00	Regular Salaries	68,398.10	57,053.85	33,952.81	75,000.00	80,000.00
301-301-5-120-00	Overtime	25.71	150.74	-	200.00	200.00
301-301-5-130-00	Benefits - Health & Life	7,003.83	6,865.54	3,737.47	8,100.00	8,800.00
301-301-5-131-00	Benefits - Other	-	-	-	-	1,000.00
301-301-5-140-00	Social Security	1,015.60	1,051.11	911.95	5,800.00	6,800.00
301-301-5-150-00	Retirement	1,387.22	1,719.67	1,551.79	9,000.00	12,000.00
301-301-5-160-00	Unemployment Ins	886.00	-	-	-	-
301-301-5-170-00	Salary/Car Allowance	25.75	25.85	12.30	50.00	50.00
301-301-5-210-00	Auditing	500.00	500.00	500.00	500.00	500.00
301-301-5-220-00	Legal / Attorney Fees	1,528.47	1,066.11	617.32	2,000.00	2,000.00
301-301-5-230-00	Engineering / Consulting	-	-	-	-	-
301-301-5-240-00	Training And Travel	502.46	401.25	-	500.00	666.00
301-301-5-250-00	Admin Exp To General Admin	145,644.00	148,560.00	74,280.00	148,560.00	150,000.00
301-301-5-260-00	Waste Removal	-	-	-	-	-
301-301-5-310-00	Telephone / Communications	348.77	298.38	92.09	500.00	700.00
301-301-5-320-00	Postage	26.38	1.35	0.45	25.00	30.00
301-301-5-330-00	Utilities	908.10	1,189.82	648.04	1,200.00	1,200.00
301-301-5-340-00	Rentals And Leases	605.00	621.00	614.00	1,000.00	1,000.00
301-301-5-350-00	Insurance	38,564.13	51,024.25	-	63,000.00	63,000.00
301-301-5-360-00	Equipment Maint And Repair	-	-	-	100.00	-
301-301-5-360-10	Vehicle Maint/Repair	256.57	271.88	-	1,000.00	1,333.00
301-301-5-370-00	Transportation Reimburse	-	-	-	100.00	100.00
301-301-5-380-00	Building Maintenance	-	-	-	500.00	-
301-301-5-390-00	Other Contractual Services	14,393.78	15,212.72	8,263.44	20,000.00	17,000.00
301-301-5-390-37	Utility Assist>To Agencies	2,759.31	2,942.82	1,818.64	3,000.00	3,000.00
301-301-5-390-50	Contractual/Technological	9,505.94	10,172.34	2,511.55	10,000.00	10,000.00
301-301-5-410-00	Office Supplies	-	10.77	15.59	100.00	100.00
301-301-5-420-00	Fuels For Vehicles/Equip	369.19	337.76	103.68	500.00	733.00
301-301-5-430-00	Operating Supplies	195.53	153.27	394.47	500.00	7,167.00
301-301-5-440-00	Safety & Uniform Supplies	-	75.00	-	-	-
301-301-5-450-00	Maint/Repair Supplies	-	-	-	-	-
301-301-5-460-00	Vehicle Maint Supplies	31.46	-	-	100.00	100.00
301-301-5-470-00	Minor Equipment	7,884.30	1,938.18	358.53	5,000.00	5,333.00
301-301-5-520-00	Buildings & Structures	-	-	-	-	-
301-301-5-530-00	Equipment	-	-	-	-	-
301-301-5-550-00	Other Capital Improvements	-	-	-	-	-
301-301-5-595-00	Depreciation Expenses	780,938.98	756,199.76	-	-	-
301-301-5-650-00	Prior Year Adjustment	-	-	-	-	-
301-301-5-730-24	Transfer To Sewer Surplus	265,373.00	66,615.00	18,067.00	37,000.00	35,000.00
301-301-5-730-31	Transfer To WRF Loan Payment	377,500.00	454,000.00	227,000.00	451,110.00	451,110.00
301-301-5-730-39	Trans To 004/Utl Facility	-	-	-	-	-
301-301-5-730-41	Transfer To Sewer Constr	-	-	-	-	-
301-301-5-810-00	Bad Debt	2,773.49	4,001.49	3,658.80	-	-
301-301-5-820-00	Econ Dev Incentive Disc.	-	-	-	-	-

SEWER COLLECTION

301-303-5-110-00	Regular Salaries	109,937.16	112,515.40	50,694.25	85,000.00	106,000.00
301-303-5-120-00	Overtime	8,605.80	6,740.44	4,738.62	10,000.00	10,000.00
301-303-5-130-00	Benefits - Health & Life	8,809.79	859.31	3,772.25	8,200.00	9,000.00
301-303-5-131-00	Benefits - Other	892.03	1,843.64	1,000.00	1,000.00	1,500.00
301-303-5-140-00	Social Security	8,274.45	5,704.17	2,039.75	8,200.00	8,800.00
301-303-5-150-00	Retirement	12,035.76	8,915.63	3,416.24	12,000.00	13,500.00
301-303-5-160-00	Unemployment Ins	-	-	-	-	-
301-303-5-230-00	Engineering / Consulting	-	-	-	-	-
301-303-5-240-00	Training And Travel	-	851.04	-	500.00	500.00
301-303-5-260-00	Waste Removal	-	-	-	200.00	200.00
301-303-5-310-00	Telephone / Communications	435.04	545.51	263.90	600.00	600.00
301-303-5-330-00	Utilities	2,674.39	2,480.61	1,702.09	4,500.00	4,500.00
301-303-5-340-00	Rentals And Leases	860.00	-	-	2,000.00	2,000.00
301-303-5-350-10	Insurance Claims	12,822.73	12,150.47	684.85	19,200.00	13,000.00
301-303-5-350-00	Equipment Maint And Repair	36.00	923.48	141.87	3,000.00	2,000.00
301-303-5-380-10	Vehicle Maint/Repair	2,378.89	418.90	308.59	3,000.00	2,000.00
301-303-5-380-00	Building Maintenance	2,570.58	5,255.94	-	2,500.00	12,500.00
301-303-5-390-00	Other Contractual Services	11,029.13	13,881.07	835.37	11,500.00	11,500.00
301-303-5-390-50	Contractual/Technological	222.00	149.75	119.80	1,200.00	1,200.00
301-303-5-420-00	Fuels For Vehicles/Equip	7,135.05	8,700.14	3,265.41	8,000.00	8,000.00
301-303-5-430-00	Operating Supplies	13,937.09	16,000.21	5,593.43	18,000.00	16,000.00
301-303-5-440-00	Safety & Uniform Supplies	835.73	656.92	288.88	1,000.00	1,000.00
301-303-5-450-00	Maint/Repair Supplies	710.69	31.35	15.15	1,000.00	1,000.00
301-303-5-460-00	Vehicle Maint Supplies	594.83	844.03	517.86	600.00	600.00
301-303-5-470-00	Minor Equipment	10,553.29	6,884.40	3,420.62	11,500.00	11,500.00
301-303-5-470-70	Minor Eq/New Service Conn	-	-	-	-	-
301-303-5-505-00	Engineering For Capital	-	-	37,117.50	90,000.00	-
301-303-5-510-10	Right Of Way	-	-	-	-	-
301-303-5-510-20	Easement	-	-	-	-	-
301-303-5-520-00	Buildings & Structures	-	-	-	-	-
301-303-5-530-00	Equipment	-	-	-	12,500.00	-
301-303-5-540-00	Lines Roads Etc - New/Repl	-	-	-	75,000.00	-
301-303-5-550-00	Other Capital Improvements	-	-	-	-	-
301-303-5-595-00	Depreciation Expenses	-	-	-	-	-
301-303-5-620-00	Interest Expense	2,501.73	-	-	-	-

WATER RECLAMATION FACILITY

301-304-5-110-00	Regular Salaries	218,870.21	228,265.66	114,472.00	242,000.00	230,000.00
301-304-5-120-00	Overtime	5,214.55	6,112.44	2,102.01	7,500.00	5,000.00
301-304-5-130-00	Benefits - Health & Life	14,779.40	19,870.93	8,211.47	19,000.00	19,500.00

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	Comments
301-304-5-131-00	Benefits - Other	803.77		1,000.00	1,000.00	1,500.00	
301-304-5-140-00	Social Security	16,589.49	17,233.04	8,396.54	19,500.00	18,500.00	
301-304-5-150-00	Retirement	22,750.25	26,155.42	13,551.74	32,000.00	31,500.00	
301-304-5-160-00	Unemployment Ins	-					
301-304-5-220-00	Legal / Attorney Fees	-	9,550.00		10,000.00	2,500.00	fewer compliance issues
301-304-5-230-00	Engineering / Consulting	-	5,000.00		10,000.00	2,500.00	fewer compliance issues
301-304-5-240-00	Training And Travel	579.26	280.78	290.00	1,250.00	1,250.00	
301-304-5-310-00	Telephone / Communications	2,099.45	2,153.52	1,134.34	3,000.00	2,750.00	
301-304-5-320-00	Postage	608.52	81.74	0.45	250.00	250.00	
301-304-5-330-00	Utilities	133,773.01	113,714.97	45,518.11	125,000.00	120,000.00	less costs with VFD's
301-304-5-330-22	Utilities - LIT Station	2,069.23	1,462.58	1,070.75	2,400.00	2,400.00	
301-304-5-340-00	Rentals And Leases	168.00	1,655.30	630.00	3,250.00	3,250.00	
301-304-5-380-00	Equipment Maint And Repair	30,375.82	25,213.60	2,331.42	25,000.00	25,000.00	
301-304-5-380-10	Vehicle Maint/Repair	2,193.08	2,536.78	420.00	3,500.00	5,000.00	
301-304-5-370-00	Transportation Reimburse	-			100.00	100.00	
301-304-5-380-00	Building Maintenance	687.49	1,154.44	757.50	1,500.00	1,500.00	
301-304-5-390-00	Other Contractual Services	20,652.59	21,673.71	19,363.96	30,000.00	27,500.00	
301-304-5-390-23	Lab Testing	13,978.36	10,478.91	3,885.50	10,000.00	10,000.00	
301-304-5-390-50	Contractual/Technological	4,377.63	3,205.36	1,655.20	6,677.00	7,500.00	
301-304-5-410-00	Office Supplies	-			100.00	100.00	
301-304-5-420-00	Fuel For Vehicles/Equip	2,510.62	4,205.26	1,942.30	4,500.00	4,500.00	
301-304-5-430-00	Operating Supplies	6,273.07	7,451.06	2,883.10	8,000.00	7,500.00	
301-304-5-430-22	Trees/Purchases/Supplies	-			200.00	200.00	
301-304-5-440-00	Safety & Uniform Supplies	2,032.78	1,177.12	422.40	2,500.00	9,300.00	compliance with OSHA requirements
301-304-5-450-00	Maint/Repair Supplies	13,139.54	12,544.59	4,895.93	15,000.00	15,000.00	
301-304-5-460-00	Vehicle Maint Supplies	548.20	622.16	580.48	1,000.00	1,250.00	
301-304-5-470-00	Minor Equipment	22,838.17	64,175.25	28,240.06	50,000.00	34,000.00	
301-304-5-480-00	General/Fuel/Chemical Sup	15,734.90	10,404.52	11,340.15	20,000.00	17,500.00	
301-304-5-505-00	Engineering For Capital	-				15,000.00	electric duct bank replacement
301-304-5-510-00	Land	-					
301-304-5-520-00	Buildings & Structures	-			15,250.00	15,500.00	influent pump replacement
301-304-5-530-00	Equipment	-			25,000.00	150,000.00	electric duct bank replacement
301-304-5-540-00	Lines Roads Etc - New/Repl	-					
301-304-5-550-00	Other Capital Improvements	-					
301-304-5-555-00	Depreciation Expenses	-					
301-304-5-730-24	Transfer To Sewer Surplus	-					
SEWER PRETREATMENT							
301-305-5-110-00	Regular Salaries	18,427.39	18,919.27	9,455.40	20,000.00	20,000.00	
301-305-5-120-00	Overtime	-		641.53	500.00	1,000.00	
301-305-5-130-00	Benefits - Health & Life	1,300.65	1,362.08		1,400.00	1,500.00	
301-305-5-131-00	Benefits - Other	-		723.27	500.00	1,000.00	
301-305-5-140-00	Social Security	1,409.85	1,447.47	1,121.46	1,450.00	1,550.00	
301-305-5-150-00	Retirement	1,870.66	2,112.98		2,300.00	3,000.00	
301-305-5-160-00	Unemployment Ins	-		321.50			
301-305-5-220-00	Legal / Attorney Fees	1,610.00	10,799.60		7,500.00	5,000.00	
301-305-5-230-00	Engineering / Consulting	4,655.00			2,500.00	2,500.00	
301-305-5-240-00	Training And Travel	-			500.00	500.00	
301-305-5-310-00	Telephone / Communications	-			400.00	400.00	
301-305-5-340-00	Utilities	274.36	219.09	87.23			
301-305-5-350-00	Rentals And Leases	-					
301-305-5-360-00	Insurance	-					
301-305-5-360-10	Equipment Maint And Repair	255.00	217.50	485.00	500.00	500.00	
301-305-5-370-00	Vehicle Maint/Repair	424.16	317.76	1,134.78	1,000.00	1,500.00	
301-305-5-380-00	Transportation Reimburs	-					
301-305-5-390-00	Building Maintenance	-					
301-305-5-390-23	Lab Testing	2,420.50	2,141.50	2,434.50	3,500.00	3,500.00	
301-305-5-410-00	Office Supplies	-			100.00	100.00	
301-305-5-430-00	Fuel For Vehicles/Equip	616.36	508.15	395.69	1,000.00	1,000.00	
301-305-5-440-00	Operating Supplies	-			500.00	500.00	
301-305-5-450-00	Safety & Uniform Supplies	-			100.00	100.00	
301-305-5-460-00	Maint/Repair Supplies	-					
301-305-5-470-00	Vehicle Maint Supplies	-					
301-305-5-530-00	Minor Equipment	1,087.00			1,000.00	1,000.00	
301-305-5-550-00	Equipment	-					
301-305-5-555-00	Other Capital Improvements	-					
TOTAL EXPENSES		2,515,398.54	2,423,931.84	780,953.22	1,983,672.00	1,938,122.00	
REVENUE OVER EXPENSES		(717,905.16)	(650,016.03)	185,316.37	26.36	878.00	

SEWER SURPLUS

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	YTD Actual	FY 2012-13 Budget	FY 2013-14 Budget
307-000-4-361-10	Interest Income	7,573.07	13,800.36	7,144.80	8,000.00	8,000.00	
307-000-4-371-10	Miscellaneous Revenue	328.40					
307-000-4-381-82	From Sewer Fund	265,373.00	66,515.00	18,067.00	37,000.00	35,000.00	Includes Connection Fees
TOTAL REVENUE		273,274.47	80,315.36	25,211.80	45,000.00	43,000.00	
307-307-5-730-19	Transfer To Sewer Fd	-				100,000.00	
TOTAL EXPENSES						100,000.00	
REVENUE OVER EXPENSES		273,274.47	80,315.36	25,211.80	45,000.00	(57,000.00)	using funds to cover needed capital improvements

WATER RECLAMATION REPAYMENT FUND

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	YTD Actual	FY 2012-13 Budget	FY 2013-14 Budget
308-000-4-361-10	Interest Income	1,687.48	331.35	232.17	500.00	400.00	
308-000-4-371-10	Miscellaneous Revenue	114.15					
308-000-4-371-16	Loan Proceeds	-					
308-000-4-381-10	From General Admin Fund	377,500.00	454,000.00	227,000.00	451,110.00	451,110.00	
308-000-4-381-82	From Sewer Fund	379,301.63	454,331.35	227,232.17	451,610.00	451,510.00	
TOTAL REVENUE		756,801.63	908,331.35	454,232.17	902,720.00	902,620.00	
308-308-5-610-00	Principal Payments	-		189,881.45	382,506.00	393,641.00	
308-308-5-620-00	Interest Payments	88,231.95	77,669.06	35,672.43	68,601.00	57,467.00	
308-308-5-630-00	Other Debt Services	-					
TOTAL EXPENSES		88,231.95	77,669.06	225,553.88	451,107.00	451,108.00	
REVENUE OVER EXPENSES		291,069.68	376,662.29	1,678.29	503.00	402.00	

City of Highland, Illinois
Sewer Collection
 13/14 thru 17/18

PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Land Account #510	0	0	0	0	0
Total Land Account #510	0	0	0	0	0
Building Account #520	0	0	0	0	0
Total Building Account #520	0	0	0	0	0
Equipment Account #530		18,000			
Backhoe/Front End Loader					
Total Equipment Account #530	0	18,000	0	0	0
Lines, Roads, Etc Account #540	0	0	0	0	0
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550	0	0	0	0	0
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	18,000	0	0	0

City of Highland, Illinois
 Water Reclamation Facility
 13/14 thru 17/18

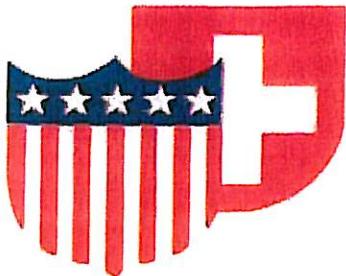
PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Engineering for Capital Account #505					
Elec Duct Bank Replacement	15,000				
Total Engineering for Capital Account #505	15,000	0	0	0	0
Land Account #510	0	0	0	0	0
Total Land Account #510	0	0	0	0	0
Building Account #520					
Paint Buildings		25,000			
Total Building Account #520	0	25,000	0	0	0
Equipment Account #530					
Influent Pump Replacement	15,500	16,000			
Pickup Truck		20,000	25,000		
Tandem Axle Dump Truck					120,000
Wal Mart Lift Station Pump Replacement		15,000			
Total Equipment Account #530	15,500	51,000	25,000	0	120,000
Lines, Roads, Etc Account #540	0	0	0	0	0
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Sandblast/Paint Above Ground Tanks			150,000	160,000	
Elec Duct Bank Replacement	150,000				
Total Other Capital Improvements Account #550	150,000	0	150,000	160,000	0
Total Capital Expenditures Projected	180,500	76,000	175,000	160,000	120,000

CITY OF HIGHLAND



ELECTRIC & FIBER



City of Highland

Electric Fund

Dan Cook, Director of Electric

2013-2014 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Revenue dedicated to personnel will not exceed 10%.
- Operating income per KWH will exceed .013 based on benchmarks provided in the 2012-2013 APPA Statistical Report.
- Total O&M cost, not including purchase of power, will average \$34.67 monthly per customer based on APPA benchmarking.
- Complete the review and modification of electric connection fees to cover all related costs at 100%.
- Complete the review and modification of pole attachment fees to cover all related costs at 100%.
- Utilize data collected during the prior fiscal year regarding outage costs as a benchmark and reduce this cost by 5%.

Major Initiatives

Goals for the City Electric Department can be broken down into three categories; Electric Administration, Electric Production, and Electric Distribution.

Electric Administration Goals:

- Begin the enhancement of distribution automation to conform to the Smart Grid Study findings, ensuring all purchases are Smart Grid Capable.

- Expand social networking to enhance customer communication; this includes regularly updating the newly overhauled website along with the cities Facebook page.
- Continue to expand public awareness programs for energy use and conservation, this includes distribution of conservation materials to school classrooms as well as assisting customers in conservation efforts.
- Complete automation of inventory system to include the development of work processes from door to door.
- Continue to monitor and improve security to meet new suggested levels deterring theft and terrorism.

Electric Production Goals:

- Improve energy efficiency of power plant through implementation of energy efficient lighting systems.
- Repair the roof on the Fairbanks building to eliminate leaking.
- Continue to monitor and improve security to meet new suggested levels deterring theft and terrorism.

Electric Distribution Goals:

- Upgrade and modernize the distribution systems in the following ways:
 - Complete the conversion of the remaining 2400 volt circuits to 13.2 kV circuits and de-commission the 2400 volt substation on Poplar Street
 - Continue installation and/or construction of new circuit ties to increase system flexibility and reliability. (Specifically Bellm Road cross tie)
 - Complete the installation of distribution feeder, along the Northeast Quadrant roadway, for the new hospital.
- Replace Suppiger underground wiring and live front switch.
- Continue planning for new substation to power Northwest Quadrant development.
- Perform preventative maintenance and inspection of automatic tap changers at the Northtown, Eastside and Westside Substations.
- Continue the investigation and development of a plan to provide a second transmission feed to the system.
- Continue to monitor and improve security to meet new suggested levels deterring theft and terrorism.

LIGHT & POWER

OPERATING AND MAINTENANCE ALLOCATED BY CATEGORY

	Current Fiscal Year Budget	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Revenue						
Utility Sales	\$ 12,815,000	\$ 12,831,195	13,151,975	13,480,774	13,817,793	14,163,238
Connection Fees	20,000	17,500	17,500	17,500	17,500	17,500
Misc Revenues	89,640	154,000	154,000	154,000	154,000	154,000
Total Revenues Projected	\$ 12,924,640	\$ 13,002,695	\$ 13,323,475	\$ 13,652,274	\$ 13,989,293	\$ 14,334,738
Revenue Allocation:						
Operating & Maintenance Allocation	85%	10,985,944	11,052,291	11,324,954	11,604,433	11,890,899
Capital Expenditures Allocation	10%	1,292,464	1,300,269	1,332,347	1,365,227	1,398,929
Cash Reserve & Equip Repl Allocation	5%	646,232	650,135	666,174	682,614	699,465
Operating & Maintenance:						
Personnel - Admin	\$ 252,075	\$ 274,275	\$ 282,503	\$ 290,978	\$ 299,707	\$ 308,698
Personnel - Production	114,400	112,800	116,184	119,670	123,260	126,958
Personnel - Distribution	1,145,500	1,211,500	1,082,845	1,115,330	1,148,790	1,183,254
Sub Total	1,511,975	1,598,575	1,481,532	1,525,978	1,571,757	1,618,910
Professional Svcs - Admin	721,840	727,000	741,540	756,371	771,498	786,928
Professional Svcs - Production	19,000	26,000	26,520	27,050	27,591	28,143
Professional Svcs - Distribution	21,500	40,500	41,310	42,136	42,979	43,839
Sub Total	762,340	793,500	809,370	825,557	842,068	858,910
Contractual Svcs - Admin	345,409	370,726	378,141	385,704	393,418	401,286
Contractual Svcs - Production	8,279,391	8,306,131	8,472,254	8,641,699	8,814,533	8,990,824
Contractual Svcs - Distribution	56,500	94,500	96,390	98,318	100,284	102,290
Sub Total	8,681,300	8,771,357	8,946,785	9,125,721	9,308,235	9,494,400
Supplies - Admin	29,200	30,500	31,415	32,357	33,328	34,328
Supplies - Production	64,600	68,350	70,401	72,513	74,688	76,929
Supplies - Distribution	172,800	182,000	187,460	193,084	198,877	204,843
Sub Total	266,600	280,850	289,276	297,954	306,893	316,100
Total O&M Projected	\$ 11,222,215	\$ 11,444,282	\$ 11,526,963	\$ 11,775,210	\$ 12,028,953	\$ 12,288,320
Equipment Reserve Transfer In-Minor Eq	0	0	0	0	0	0
85% Revenue Allocation - O&M	10,985,944	11,052,291	11,324,954	11,604,433	11,890,899	12,184,527
O&M Excess (Deficit) vs 85 % allocation	\$ (236,271)	\$ (391,991)	\$ (202,009)	\$ (170,777)	\$ (138,054)	\$ (103,793)
Capital Projection	1,631,000	410,000	305,000	330,000	205,000	205,000
Bond Debt Repayment Transfer Out	200,000	300,000	450,000	460,000	-	0
Capital Reserve Transfer In	316,000	0	0	0	0	0
Revenue Allocation - Capital	1,292,464	1,300,269	1,332,347	1,365,227	1,398,929	1,433,474
Capital Funding Excess (Deficit) vs 10% allocation	\$ (222,536)	\$ 590,269	\$ 577,347	\$ 575,227	\$ 1,193,929	\$ 1,228,474
Transfer to Reserves / Surplus	187,000	847,500	1,041,000	1,087,000	1,755,000	1,841,000
3% Revenue Allocation - Equip Repl	387,739	390,081	399,704	409,568	419,679	430,042
2% Revenue Allocation - Cash Reserve	258,493	260,054	266,469	273,045	279,786	286,695
Cash Reserve Excess (Deficit)	\$ (459,232)	\$ 197,365	\$ 374,826	\$ 404,386	\$ 1,055,535	\$ 1,124,263
Cash Expenditures	12,853,215	11,854,282	11,831,963	12,105,210	12,233,953	12,493,320
Transfers Out	387,000	1,147,500	1,491,000	1,547,000	1,755,000	1,841,000
Total Expenditures & Transfers Projected	\$ 13,240,215	\$ 13,001,782	\$ 13,322,963	\$ 13,652,210	\$ 13,988,953	\$ 14,334,320

Projected Excess (Deficiency) of Revenues over Expenses & Transfers \$ 425 \$ 913 \$ 512 \$ 64 \$ 340 \$ 418

ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	86.8%	88.0%	86.5%	86.3%	86.0%	85.7%
	added 2 apprentices and IT personnel increase					
Revenue Dedicated to Personnel will not exceed 10%						
Actual Revenue Dedicated to Personnel	11.7%	12.3%	11.1%	11.2%	11.2%	11.3%
	added 2 apprentices and IT personnel increase					
Revenue per KWH will exceed .08400 cents per KWH						
Actual Revenue per KWH	0.0982	0.0963	0.0963	0.0963	0.0962	0.0962
O & M Cost per KWH sold will not exceed .0710 cents per KWH						
Actual Cost per KWH sold	0.0852	0.0848	0.0833	0.0830	0.0828	0.0825
Operating Income will exceed .013 cents per KWH						
Projected KWH per Year with 2.5% increase over Actual 2011-2012 KWH	0.0130	0.0115	0.0130	0.0133	0.0134	0.0137

LIGHT & POWER							
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT							
	Current Fiscal Year Budget	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Revenue							
Utility Sales	\$ 12,815,000	\$ 12,831,195	\$ 13,151,975	\$ 13,480,774	\$ 13,817,793	\$ 14,163,238	
Connection Fees	20,000	17,500	17,500	17,500	17,500	17,500	
Misc Revenues	89,640	154,000	154,000	154,000	154,000	154,000	
Total Revenues Projected	\$ 12,924,640	\$ 13,002,695	\$ 13,323,475	\$ 13,652,274	\$ 13,989,293	\$ 14,334,738	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	10,985,944	11,052,291	11,324,954	11,604,433	11,890,899	12,184,527
Capital Expenditures Allocation	10%	1,292,464	1,300,269	1,332,347	1,365,227	1,388,929	1,433,474
Cash Reserve & Equip Repl Allocation	5%	646,232	650,135	666,174	682,614	699,465	716,737
Operating & Maintenance:							
Personnel - Admin	\$ 252,075	\$ 274,275	\$ 282,503	\$ 290,978	\$ 299,707	\$ 308,698	
Professional Svcs - Admin	721,840	727,000	741,540	756,371	771,498	786,928	
Contractual Svcs - Admin	345,409	370,726	378,141	385,704	393,418	401,286	
Supplies - Admin	29,200	30,500	31,415	32,357	33,328	34,328	
Sub Total Admin	1,348,524	1,402,501	1,433,599	1,465,410	1,497,951	1,531,240	
Personnel - Production	114,400	112,800	116,184	119,670	123,260	126,858	
Professional Svcs - Production	19,000	26,000	26,520	27,050	27,591	28,143	
Contractual Svcs - Production	8,279,391	8,306,131	8,472,254	8,641,699	8,814,533	8,990,824	
Supplies - Production	64,600	68,350	70,401	72,513	74,688	76,929	
Sub Total Production	8,477,391	8,513,281	8,685,359	8,860,932	9,040,072	9,222,854	
Personnel - Distribution	1,145,500	1,211,500	1,082,845	1,115,330	1,148,790	1,183,254	
Professional Svcs - Distribution	21,500	40,500	41,310	42,136	42,979	43,838	
Contractual Svcs - Distribution	56,500	94,500	96,390	98,318	100,284	102,290	
Supplies - Distribution	172,800	182,000	187,460	193,084	198,877	204,843	
Sub Total Distribution	1,396,300	1,528,500	1,408,005	1,448,868	1,490,930	1,534,225	
Total O&M Projected	11,222,215	11,444,282	11,526,963	11,775,210	12,028,953	12,288,320	
Equipment Reserve Transfer In-Minor Eq	0	0	0	0	0	0	
85% Revenue Allocation - O&M	10,985,944	11,052,291	11,324,954	11,604,433	11,890,899	12,184,527	
O&M Excess (Deficit) vs 85 % allocation	\$ (236,271)	\$ (391,991)	\$ (202,009)	\$ (170,777)	\$ (138,054)	\$ (103,793)	
Capital Projection	1,631,000	410,000	305,000	330,000	205,000	205,000	
Bond Debt Repayment Transfer Out	200,000	300,000	450,000	460,000	0	0	
Capital Reserve Transfer In	316,000	0	0	0	0	0	
Revenue Allocation - Capital	1,292,464	1,300,269	1,332,347	1,365,227	1,398,929	1,433,474	
Capital Funding Excess (Deficit) vs 10% allocation	\$ (222,536)	\$ 590,269	\$ 577,347	\$ 575,227	\$ 1,193,929	\$ 1,228,474	
Transfer to Reserves / Surplus	187,000	847,500	1,041,000	1,087,000	1,755,000	1,841,000	
3% Revenue Allocation - Equip Repl	387,739	390,081	399,704	409,568	419,679	430,042	
2% Revenue Allocation - Cash Reserve	258,493	260,054	266,469	273,045	279,786	286,695	
Cash Reserve Excess (Deficit)	\$ (459,232)	\$ 197,365	\$ 374,826	\$ 404,386	\$ 1,055,535	\$ 1,124,263	
Cash Expenditures	12,853,215	11,854,282	11,831,963	12,105,210	12,233,953	12,493,320	
Transfers Out	387,000	1,147,500	1,491,000	1,547,000	1,755,000	1,841,000	
Total Expenditures & Transfers Projected	\$ 13,240,215	\$ 13,001,782	\$ 13,322,963	\$ 13,652,210	\$ 13,988,953	\$ 14,334,320	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 425	\$ 913	\$ 512	\$ 64	\$ 340	\$ 418	
ELECTRIC FUND'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 85%							
Actual Revenue Dedicated to O&M	86.8%	88.0%	86.5%	86.3%	86.0%	85.7%	
Revenue Dedicated to Personnel will not exceed 10%							
Actual Revenue Dedicated to Personnel	11.7%	12.3%	11.1%	11.2%	11.2%	11.3%	
Revenue per KWH will exceed .0840 cents per KWH							
Actual Revenue per KWH	0.0982	0.0963	0.0963	0.0963	0.0962	0.0962	
O & M Cost per KWH sold will not exceed .0710 cents per KWH							
Actual Cost per KWH sold	0.0852	0.0848	0.0833	0.0830	0.0828	0.0825	
Operating Income will exceed .013 cents per KWH							
Projected KWH per Year with 2.5% increase over Actual 2011-2012 KWH	131,675,997	134,967,897	138,342,094	141,800,647	145,345,663	148,979,304	

ELECTRIC DEPARTMENT

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	8 months 10/21/12	YTD Actual	FY 2012-13 Budget	FY 2013-14 Budget	Comments
101-000-4-313-20	Utility Tax	441,294.68	421,890.47	236,264.22	435,698.71	436,549.70		
101-000-4-321-40	Pole Attachment-CATV	11,418.00	11,940.50	11,940.50	11,940.00	25,000.00		Increase in fees charges
101-000-4-321-41	Pole Attachment-Phone	2,718.00	2,331.00	2,331.00	2,700.00	6,000.00		Increase in fees charges
101-000-4-346-10	Sales / Extra Sales	13,017,081.14	12,409,939.41	7,401,184.80	12,815,000.00	12,831,194.80		
101-000-4-346-20	Gain On Sale Of Assets	-	-	-	-	-	-	
101-000-4-346-30	Connection Fees	16,281.86	13,840.00	8,755.00	20,000.00	17,500.00		
101-000-4-346-41	Fuel Reimbursement	32,051.18	39,181.76	25,259.75	28,180.56	28,216.19		
101-000-4-346-42	Generating Capacity Credit	544,274.26	541,681.21	219,900.32	545,000.00	525,000.00		
101-000-4-351-10	Interest Income	31,004.36	54,528.06	17,847.71	25,000.00	28,000.00		
101-000-4-371-10	Msc Revenue	157,334.28	130,765.21	65,004.92	50,000.00	95,000.00		Reimb for IT costs and Scrap sales and forestry work
101-000-4-371-17	Bond Proceeds	-	-	-	-	-	-	
101-000-4-371-20	Credit Card Discounts/Fees	(12,464.34)	(16,508.24)	(12,503.28)	(15,000.00)	(20,000.00)		
101-000-4-371-80	Overpayments	-	-	-	-	-	-	
101-000-4-381-25	From Elec Bond	-	-	-	-	-	-	
101-000-4-381-34	From Customer Deposit Fd.	-	-	-	-	-	-	
101-000-4-381-42	From Elec Surplus/Eq Repl	-	-	1,600,000.00	1,000,000.00			
101-000-4-381-50	From TIF #2 Bond Proceeds	-	-	-	316,000.00			
101-000-4-381-43	Transfer from General Fund	-	-	-	-	-	-	
TOTAL REVENUE		14,240,983.42	15,209,560.28	8,076,094.64	14,234,810.28	13,072,480.69		

ELECTRIC ADMIN

101-101-5-110-00	Regular Salaries	173,047.72	181,804.26	82,158.77	191,000.00	205,000.00	additional percentage for receptionist and IT Personnel
101-101-5-120-00	Overtime	344.80	346.13	356.28	500.00	700.00	
101-101-5-130-00	Benefits - Health & Life	26,919.33	15,695.05	9,608.74	23,000.00	24,000.00	
101-101-5-131-00	Benefits - Other	1,000.00	-	500.00	500.00	2,000.00	
101-101-5-140-00	Social Security	10,956.34	10,385.66	6,016.97	14,000.00	16,000.00	
101-101-5-150-00	Retirement	15,652.25	16,010.29	9,546.29	23,000.00	26,500.00	
101-101-5-160-00	Unemployment Ins	-	-	-	-	-	
101-101-5-170-00	Salary/Car Allowance	78.00	73.37	37.24	75.00	75.00	
101-101-5-210-00	Auditing	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
101-101-5-220-00	Legal / Attorney Fees	7,913.88	6,659.15	7,362.00	15,000.00	17,500.00	Rate ordinance changes reviewed by attorney
101-101-5-230-00	Engineering / Consulting	6,031.47	33,804.16	34,780.74	20,000.00	20,000.00	
101-101-5-240-00	Training And Travel	5,743.52	9,326.30	1,326.78	15,000.00	12,500.00	
101-101-5-250-00	Admin Exp To General Admin	656,700.00	669,840.00	334,920.00	669,840.00	675,000.00	
101-101-5-260-00	Waste Removal	-	-	-	-	-	
101-101-5-310-00	Telephone / Communications	4,282.80	3,833.66	1,576.28	6,500.00	5,000.00	
101-101-5-320-00	Postage	877.12	820.88	80.40	1,000.00	1,000.00	
101-101-5-330-00	Utilities	11,863.12	25,173.77	454.60	15,000.00	15,000.00	Bad meter readings in prior year
101-101-5-340-00	Rentals And Leases	-	653.54	708.85	2,500.00	2,500.00	
101-101-5-350-00	Insurance	123,859.67	134,068.02	-	141,500.00	145,000.00	
101-101-5-360-00	Equipment Maint And Repair	5,253.79	3,562.42	1,157.30	5,000.00	5,000.00	
101-101-5-360-10	Vehicle Maint/Repair	183.50	1,074.76	196.00	2,500.00	2,000.00	
101-101-5-370-00	Transportation Reimburse	-	-	-	100.00	100.00	
101-101-5-380-00	Building Maintenance	14,112.83	4,725.00	2,039.91	5,000.00	5,000.00	
101-101-5-390-00	Other Contractual Services	34,393.13	28,189.22	19,653.81	30,000.00	30,000.00	
101-101-5-390-24	Collection Agency Fees	7,214.61	7,681.65	1,691.62	6,500.00	6,500.00	
101-101-5-390-25	Overpayments	-	-	-	-	-	
101-101-5-390-37	Utility Assist To Agencies	18,562.63	19,786.98	12,241.27	37,809.00	43,626.06	
101-101-5-390-50	Contractual/Technological	46,429.04	35,225.81	7,319.82	45,000.00	40,000.00	Server upgrades
101-101-5-410-00	Office Supplies	2,880.96	503.36	522.82	1,000.00	1,500.00	
101-101-5-420-00	Fuels For Vehicles/Equip	6,623.52	4,462.76	1,695.79	7,000.00	7,000.00	
101-101-5-430-00	Operating Supplies	6,274.01	5,159.07	2,671.07	7,000.00	8,000.00	Code books etc.
101-101-5-440-00	Safety & Uniform Supplies	460.00	447.26	235.50	1,000.00	1,000.00	
101-101-5-450-00	Main/Repair Supplies	376.28	-	273.14	200.00	500.00	
101-101-5-460-00	Vehicle Maint Supplies	340.80	208.73	8.48	500.00	500.00	
101-101-5-470-00	Minor Equipment	26,640.95	9,026.85	4,540.26	12,500.00	12,000.00	
101-101-5-505-00	Engineering For Capital	-	-	-	-	-	
101-101-5-510-00	Land	-	-	-	-	-	
101-101-5-520-00	Buildings & Structures	-	-	-	25,000.00		
101-101-5-530-00	Equipment	-	-	-	-	-	
101-101-5-550-00	Other Capital Improvements	-	-	-	-	-	
101-101-5-585-00	Depreciation Expenses	708,081.93	778,543.02	-	-	-	
101-101-5-650-00	Prior Year Adjustment	-	-	-	-	-	
101-101-5-710-00	Utility Tax	444,224.82	426,061.63	236,589.37	435,698.71	436,549.70	
101-101-5-730-15	Transfer To Electric	-	-	-	-	-	
101-101-5-730-18	Transfer To Street Dept	-	-	-	-	-	
101-101-5-730-25	Transfer To Elec Bnd/Const	-	-	-	-	-	
101-101-5-730-26	Transfer To Elec Bnd & Int	414,750.00	-	-	-	-	
101-101-5-730-32	Transfer To Elec Surplus	366,281.86	1,594,840.00	8,755.00	37,000.00	697,500.00	Includes connection fees
101-101-5-730-38	Trans To 004/JBL Facility	150,000.00	150,000.00	-	150,000.00	150,000.00	
101-101-5-730-55	Transfer to FTTP Bond & Int	120,000.00	300,000.00	100,002.00	200,000.00	-	
101-101-5-810-00	Bad Debt	20,351.14	28,860.42	25,004.54	32,000.00	50,000.00	
101-101-5-820-00	Econ Dev Incentive Disc.	-	-	-	-	-	

101-102-5-110-00	Regular Salaries	155,521.81	111,365.73	39,173.34	84,000.00	84,000.00	
101-102-5-120-00	Overtime	2,816.48	1,323.74	2,337.44	1,000.00	2,000.00	
101-102-5-130-00	Benefits - Health & Life	12,510.00	8,469.49	2,953.81	6,400.00	6,700.00	
101-102-5-131-00	Benefits - Other	-	-	-	500.00	2,000.00	
101-102-5-140-00	Social Security	11,515.41	8,499.35	3,076.23	8,500.00	6,600.00	
101-102-5-150-00	Retirement	16,376.93	12,577.97	4,923.10	14,000.00	11,500.00	
101-102-5-160-00	Unemployment Ins	-	-	-	-	-	
101-102-5-220-00	Legal / Attorney Fees	856.00	668.00	623.00	1,500.00	5,000.00	New EPA Procedures
101-102-5-230-00	Engineering / Consulting	11,102.09	4,470.63	9,540.95	10,000.00	15,000.00	Startup of EPA monitoring for RICE and NESHAP
101-102-5-240-00	Training And Travel	-	468.75	-	5,000.00	3,000.00	
101-102-5-260-00	Waste Removal	934.26	2,446.47	1,911.47	2,500.00	3,000.00	
101-102-5-310-00	Telephone / Communications	856.99	886.22	478.29	3,500.00	2,000.00	
101-102-5-330-00	Utilities	74,327.77	71,502.05	22,027.68	68,000.00	50,000.00	
101-102-5-340-00	Rentals And Leases	4,500.00	910.00	-	1,500.00	1,000.00	
101-102-5-360-00	Equipment Maint And Repair	20,411.65	3,698.59	27,379.24	20,000.00	30,000.00	more preventative maintenance performed
101-102-5-380-10	Vehicle Maint/Repair	370.25	1,056.84	980.00	1,500.00	2,000.00	
101-102-5-370-00	Transportation Reimburse	-	-	-	100.00	100.00	
101-102-5-380-00	Building Maintenance	426.00	1,800.00	1,037.00	2,500.00	2,500.00	
101-102-5-380-00	Other Contractual Services	22,611.41	28,230.95	19,017.81	30,000.00	35,000.00	Additional EPA testing may be required
101-102-5-390-20	Purchase Power-Imea	8,862,786.45	8,526,532.66	4,453,159.44	8,725,221.10	8,736,247.00	
101-102-5-390-50	Contractual/Technological	291.81	252.25	179.70	250.00	500.00	
101-102-5-410-00	Office Supplies	-	-	-	100.00	100.00	
101-102-5-420-00	Fuels For Vehicles/Equip	4,045.92	5,231.85	2,971.17	4,500.00	6,000.00	
101-102-5-430-00	Operating Supplies	14,559.32	7,431.26	3,091.84	10,000.00	8,000.00	
101-102-5-440-00	Safety & Uniform Supplies	314.88	351.96	-	1,000.00	1,000.00	
101-102-5-450-00	Main/Repair Supplies	2,048.56	6,518.43	773.07	5,000.00	5,000.00	
101-102-5-460-00	Vehicle Maint Supplies	68.34	581.78	355.68	500.00	750.00	
101-102-5-470-00	Minor Equipment	9,085.43	6,241.86	4,285.62	3,500.00	7,500.00	
101-102-5-490-00	General,Fuel/Chemical Sup	30,037.39	40,365.23	-	40,000.00	40,000.00	

Account Number	Description	YTD Actual					Comments
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	
101-102-5-505-00	Engineering For Capital	-	-	65,275.00	30,000.00		
101-102-5-520-00	Buildings & Structures	-	-				
101-102-5-530-00	Equipment	-	-	139,228.00	750,000.00		
101-102-5-540-00	Lines	-	-				
101-102-5-550-00	Other Capital Improvements	-	-	946,562.45			
101-102-5-595-00	Depreciation Expenses	-	-				
ELECTRIC DISTRIBUTION							
101-104-5-110-00	Regular Salaries	725,325.78	734,118.39	375,521.10	860,000.00	812,000.00	
101-104-5-120-00	Overtime	62,334.45	37,388.08	25,644.46	35,000.00	40,000.00	
101-104-5-130-00	Benefits - Health & Life	61,040.45	46,432.65	22,056.55	55,000.00	61,000.00	
101-104-5-131-00	Benefits - Other	-	3,596.50	3,660.28	2,500.00	8,000.00	
101-104-5-140-00	Social Security	57,842.02	54,044.00	28,111.28	74,000.00	72,500.00	
101-104-5-150-20	Retirement	80,292.20	83,328.72	46,107.24	119,000.00	118,000.00	
101-104-5-160-00	Unemployment Ins	-	-				
101-104-5-170-00	Salary/Car Allowance	-	-				
101-104-5-180-00	Spec Proj/Community Servic	-	-				
101-104-5-230-00	Engineering / Consulting	5,850.10	34,257.37	-	6,000.00	10,000.00	
101-104-5-240-00	Training And Travel	17,995.08	12,032.56	4,928.60	15,000.00	30,000.00	Two new employees
101-104-5-260-00	Waste Removal	195.44	-		500.00	500.00	
101-104-5-310-00	Telephone/Communications	-	-	383.29	-	2,000.00	Linemen Ipads on call phone monthly bills
101-104-5-330-00	Utilities	2,299.85	1,681.71	1,105.89	2,500.00	2,500.00	
101-104-5-340-00	Rentals And Leases	-	211.95	-	1,000.00	1,000.00	
101-104-5-360-00	Equipment Maint And Repair	12,828.22	8,733.12	9,163.35	20,000.00	50,000.00	Service on substation tapchangers
101-104-5-360-10	Vehicle Maint/Repair	5,926.37	4,766.62	5,566.25	10,000.00	12,500.00	
101-104-5-370-00	Transportation Reimbursed	-	-				
101-104-5-380-00	Building Maintenance	1,155.50	40,360.10	194.40	3,000.00	6,000.00	Garage door
101-104-5-390-00	Other Contractual Services	24,646.82	10,949.36	6,442.46	17,500.00	18,000.00	
101-104-5-390-40	Trees-Distribution	185,890.36	188,990.79	45,763.57	-	-	
101-104-5-390-41	Trees-Ttransmission Lines	20,105.70	45,838.80	-	-	-	
101-104-5-390-50	Contractual/Technological	447.00	-		2,500.00	2,500.00	
101-104-5-420-00	Fuels For Vehicles/Equip	10,100.69	24,399.06	12,572.04	25,000.00	25,000.00	
101-104-5-430-00	Operating Supplies	94,993.73	76,670.57	50,694.55	100,000.00	110,000.00	Cost is increasing for parts due to metal costs
101-104-5-430-41	Operating Supplies-Transm	-	-				
101-104-5-440-00	Safety & Uniform Supplies	7,687.81	10,841.91	3,009.10	10,000.00	10,000.00	
101-104-5-450-00	Maint/Repair Supplies	506.04	801.50	224.54	3,000.00	4,000.00	
101-104-5-460-00	Vehicle Maint Supplies	2,250.29	1,519.25	1,645.69	2,500.00	3,000.00	
101-104-5-470-00	Minor Equipment	16,002.35	31,242.02	6,798.71	32,300.00	30,000.00	
101-104-5-505-00	Engineering For Capital	-	-		15,000.00	10,000.00	Supplier rebuild
101-104-5-510-00	Land	-	-				
101-104-5-510-10	Right Of Way	-	-				
101-104-5-510-20	Easement	-	-				
101-104-5-520-00	Buildings & Structures	-	-				
101-104-5-530-00	Equipment	-	-	145,820.39	225,000.00	25,000.00	
101-104-5-530-60	Meters	-	-	4,751.38	40,000.00	75,000.00	Includes smart meter pilot program
101-104-5-540-00	Lines/Roads Etc - New/Repl	-	-	69,572.89	316,000.00	150,000.00	Supplier Rebuild
101-104-5-540-03	Lines-Transmission	-	-				
101-104-5-540-10	Electric Poles	-	-	10,692.63	60,000.00	40,000.00	
101-104-5-540-20	Electric Transformers	-	-	44,262.12	65,000.00	50,000.00	
101-104-5-540-30	Electric Cable	-	-	26,979.02	65,000.00	60,000.00	
101-104-5-550-00	Other Capital Improvements	-	-				
101-104-5-560-00	Substations	-	-				
101-104-5-595-00	Depreciation Expenses	-	-				
101-104-5-630-00	Other Debt Services	-	-				
TOTAL EXPENSES		14,101,827.12	14,816,149.73	7,620,744.48	14,234,393.81	13,871,547.78	
REVENUE OVER EXPENSES		139,056.30	393,440.55	1,355,250.46	425.48	812.93	

Electric Surplus

105-000-4-301-10	Interest Income	108,978.24	76,648.88	24,430.87	65,000.00	45,000.00	
105-000-4-371-10	Miscellaneous Revenue	4,526.70	-				
105-000-4-381-80	From Electric	366,281.85	1,594,840.00	8,755.00	37,000.00	697,500.00	
TOTAL REVENUE		479,786.80	1,671,488.88	33,185.87	102,000.00	742,500.00	
105-105-5-730-15	Transfer To Electric	-	1,600,000.00	1,000,000.00			
105-105-7-30-20	Transfer To FFTP Fund	-	102,000.00	-	10,000.00		
TOTAL EXPENSES		-	1,702,000.00	1,000,000.00	10,000.00	-	
REVENUE OVER EXPENSES		479,786.80	(30,511.12)	(966,814.13)	82,000.00	742,500.00	

Electric Bond Construction

108-000-4-361-10	Interest Income	2,206.10	723.07	24.34			will be closing out this fund at fiscal year end
108-000-4-371-17	Bond Proceeds	-	-				
108-000-4-381-25	Transfer from Electric Bondini JR	760,100.00	711,037.50				
108-000-4-381-80	From Electric	-	-				
TOTAL REVENUE		762,306.10	711,761.37	24.34	-	-	
108-108-5-230-00	Engineering / Consulting	-	-				
108-108-5-300-00	Other Contractual Services	-	-				
108-108-5-505-00	Engineering For Capital	-	-				
108-108-5-510-00	Land	-	-				
108-108-5-510-10	Right Of Way	-	-				
108-108-5-510-20	Easement	-	-				
108-108-5-530-00	Equipment	-	-				
108-108-5-530-80	Meters	-	-				
108-108-5-540-00	Lines/Roads Etc - New/Repl	-	-				
108-108-5-550-00	Other Capital Improvements	-	-				
108-108-5-560-00	Substations	-	-				
108-108-5-595-00	Depreciation Expenses	279,073.82	293,327.09				
108-108-5-610-00	Principal Payments	-	-				
108-108-5-620-00	Interest Payments	125,559.10	101,817.43				
108-108-5-630-00	Other Debt Services	-	-				
108-108-5-640-00	Amortization	3,877.68	3,877.68				
108-108-5-730-15	Transfer To Electric	-	-				
TOTAL EXPENSES		408,510.60	399,022.20	-	-	-	
REVENUE OVER EXPENSES		353,795.50	312,739.17	24.34	-	-	

Account Number	Description	YTD Actual						Comments
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget		
Electric Bond & Int-Jr Lien (Bond Payment)								
109-000-4-361-10	Interest Income	76,783.06	51,740.58	17,799.53	45,000.00	35,000.00		
109-000-4-371-10	Miscellaneous Revenue	3,680.63			-			
109-000-4-381-80	From Electric	414,750.00				300,000.00		
TOTAL REVENUE		485,194.59	51,740.58	17,799.53	45,000.00	335,000.00		
109-109-5-390-00	Other Contractual Services				600,000.00	600,000.00		
109-109-5-610-00	Principal Payments			43,968.75	87,938.00	64,538.00		
109-109-5-620-00	Interest Payments				500.00	500.00		
109-109-5-630-00	Other Debt Services	287.38	287.38					
109-109-5-730-25	Transfer to Elec Bond Const	760,100.00	711,027.50					
TOTAL EXPENSES		760,387.38	711,324.08	43,968.75	688,438.00	665,038.00		
REVENUE OVER EXPENSES		(265,192.79)	(659,564.30)	(26,169.22)	(643,438.00)	(330,038.00)	use cash on hand	

City of Highland, Illinois
Electric Production
 13/14 thru 17/18

PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
New Pickup Truck			25,000		
Total Equipment Account #530	0	0	25,000	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	25,000	0	0

City of Highland, Illinois
Electric Distribution
 13/14 thru 17/18

PROJECTS BY BUDGET ITEM

Budget Item	13/14	14/15	15/16	16/17	17/18
Engineering for Capital Account #505					
Suppiger Rebuild	10,000				
Total Engineering for Capital Account #505	10,000	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Misc Control Devices	25,000	25,000	25,000	25,000	25,000
Total Equipment Account #530	25,000	25,000	25,000	25,000	25,000
Meters Account #530-60					
Smart Meter Pilot Program	50,000				
Electric Meters	25,000	40,000	40,000	40,000	40,000
Total Electric Meters Account #530-60	75,000	40,000	40,000	40,000	40,000
Lines, Roads, Etc Account #540					
Suppiger Line Rebuild	150,000				
Total Lines, Roads, Etc Account #540	150,000	0	0	0	0
Electric Poles Account #540-10					
Electric Poles	40,000	40,000	40,000	40,000	40,000
Total Electric Poles #540-10	40,000	40,000	40,000	40,000	40,000
Electric Transformers Account #540-20					
Electric Transformers	50,000	50,000	50,000	50,000	50,000
Northtown and Westside Substation Transformer		100,000	100,000		
Total Electric Transformers Account #540-20	50,000	150,000	150,000	50,000	50,000
Electric Cable Account #540-30					
New Electric Lines	60,000	50,000	50,000	50,000	50,000
Total Electric Cable Account #540-30	60,000	50,000	50,000	50,000	50,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	410,000	305,000	305,000	205,000	205,000



City of Highland

Fiber Fund

Dan Kennedy, Director

2013-2014 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system and set in place critical measures for the operations of Highland Communication Services.

Major Initiatives

- Increase monthly revenues, through new customers, to cover monthly operating costs by October 30, 2013
- Develop a residential customer base with a goal to reach 2,050 subscribers by April 30, 2014
- Expand installation of FTTP Broadband System within the current serviceable footprint.

FIBER FUND - 111							
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT							
	Current Fiscal Year Budget	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Revenue							
Sales - Voice, Video, Data, STB	\$ 965,356	\$ 1,897,540	\$ 2,313,690	\$ 2,415,935	\$ 2,458,877	\$ 2,502,679	
Connection Fees	0	-	-	-	-	-	
Misc Revenues	44,400	79,500	49,500	49,500	49,500	49,500	0
Total Revenues Projected	\$ 1,009,756	\$ 1,977,040	\$ 2,363,190	\$ 2,465,435	\$ 2,508,377	\$ 2,552,179	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	858,293	1,680,484	2,008,712	2,095,619	2,132,121	2,169,352
Capital Expenditures Allocation	10%	100,976	197,704	236,319	246,543	250,838	255,218
Cash Reserve & Equip Repl Allocation	5%	50,488	98,852	118,160	123,272	125,419	127,609
Operating & Maintenance:							
Personnel		98,300	\$ 459,000	\$ 466,360	\$ 475,487	\$ 484,797	\$ 494,293
Professional Svcs		17,000	44,500	44,500	44,500	44,500	44,500
Contractual Svcs		556,897	704,983	778,171	870,443	919,980	911,555
Supplies		82,500	21,500	21,500	21,500	21,500	21,500
Total		754,697	1,229,983	1,310,531	1,411,930	1,470,777	1,471,848
Total O&M Projected	\$ 754,697	\$ 1,229,983	\$ 1,310,531	\$ 1,411,930	\$ 1,470,777	\$ 1,471,848	
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M		858,293	1,680,484	2,008,712	2,095,619	2,132,121	2,169,352
O&M Excess (Deficit) vs 85 % allocation		\$ 103,596	\$ 450,501	\$ 698,181	\$ 683,689	\$ 661,344	\$ 697,504
Capital Projection	0	433,397	94,440	0	0	0	0
Bond Debt Repayment Transfer Out	265,000	300,000	600,000	625,000	925,000	925,000	
Capital Reserve Transfer In from Surplus	10,000	0	0	0	0	0	0
Revenue Allocation - Capital	100,976	197,704	236,319	246,543	250,838	255,218	
Capital Funding Excess (Deficit) vs 10% allocation	\$ (154,024)	\$ (535,693)	\$ (458,121)	\$ (378,457)	\$ (674,162)	\$ (669,782)	
Transfer to Reserves / Surplus	0	0	0	0	0	0	0
3% Revenue Allocation - Equip Repl	30,293	59,311	70,896	73,963	75,251	76,565	
2% Revenue Allocation - Cash Reserve	20,195	39,541	47,264	49,309	50,168	51,044	
Cash Reserve Excess (Deficit)	\$ (50,488)	\$ (98,852)	\$ (118,160)	\$ (123,272)	\$ (125,419)	\$ (127,609)	
Cash Expenditures	754,697	1,663,380	1,404,971	1,411,930	1,470,777	1,471,848	
Transfers Out	265,000	300,000	600,000	625,000	925,000	925,000	
Total Expenditures & Transfers Projected	\$ 1,019,697	\$ 1,963,380	\$ 2,004,971	\$ 2,036,930	\$ 2,395,777	\$ 2,396,848	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 59	\$ 13,660	\$ 358,219	\$ 428,505	\$ 112,600	\$ 155,331	

FIBER FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 75% Actual Revenue Dedicated to O&M	74.7%	62.2%	55.5%	57.3%	58.6%	57.7%
Revenue Dedicated to Personnel will not exceed 25% Actual Revenue Dedicated to Personnel	9.7%	23.2%	19.7%	19.3%	19.3%	19.4%

FTTP Fund

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	YTD Actual 6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	Comments
111-000-4-346-11	Sales of Voice	-	75,357.64	62,042.47	149,049.00	276,344.57	
111-000-4-346-12	Sales of Video	-	24,433.55	101,670.57	367,995.00	681,169.35	
111-000-4-346-13	Sales of Data (Internet)	-	101,640.58	113,153.81	362,032.00	671,226.09	
111-000-4-346-14	Sales of Set Top Boxes (STB's)	-	-	-	86,890.00	-	
111-000-4-346-15	Sale of MDU	-	-	-	-	266,800.00	
111-000-4-346-20	Gain On Sale Of Assets	-	-	-	-	-	
111-000-4-346-30	Commission Fees	-	-	-	-	-	
111-000-4-381-10	Unemployment Ins.	1,468.62	1,417.65	(56.65)	1,000.00	500.00	
111-000-4-381-10	Misc Revenues	3,624.03	21.67	15,250.00	43,400.00	57,000.00	ICN/Valusel
111-000-4-381-42	From Elec Surplus/En Repl	-	102,000.00	10,000.00	10,000.00	-	
111-000-4-381-50	From FTTP Bond Reserve	-	-	-	-	22,000.00	Reserves Interest
111-000-4-381-51	Transfer from FTTP Bond Constr118	-	-	-	-	-	
TOTAL REVENUE		5,123.85	304,673.53	323,129.85	1,010,756.00	1,077,040.00	
GENERAL EXPENSES							
111-111-5-110-00	Regular Salaries	-	69,043.93	36,116.35	75,000.00	348,000.00	
111-111-5-120-00	Overtime	-	15,783.93	2,354.67	1,000.00	10,000.00	
111-111-5-130-00	Benefits - Health & Life	609.00	12,418.20	2,629.39	5,500.00	28,000.00	
111-111-5-131-00	Benefits - Other	-	400.00	-	1,000.00	2,000.00	
111-111-5-140-00	Social Security	-	6,292.56	1,418.92	5,500.00	27,500.00	
111-111-5-150-00	Retirement	-	12,137.68	3,452.03	10,000.00	45,500.00	
111-111-5-160-00	Unemployment Ins.	-	4.62	-	-	-	
111-111-5-170-00	Salary Car Allowance	-	-	-	-	-	
111-111-5-220-00	Legal and Attorney Fees	4,722.53	29,544.25	13,717.27	0,000.00	12,000.00	
111-111-5-230-00	Engineering / Consulting	-	1,152.00	416.00	2,000.00	32,000.00	
111-111-5-240-00	Training And Travel	2,187.00	8,428.53	3,635.33	0,000.00	500.00	
111-111-5-250-00	Admin Exp to Gen Admin	-	-	-	-	-	
111-111-5-310-00	Telephone / Communications	333.60	10,970.73	6,781.98	8,500.00	12,000.00	
111-111-5-320-00	Postage	223.41	3,040.45	1,359.56	4,000.00	3,000.00	
111-111-5-330-00	Equipment	4,433.82	18,691.62	12,443.28	16,000.00	24,000.00	
111-111-5-340-00	Rentals And Leases	10,302.59	(4,954.29)	2,422.18	2,000.00	2,000.00	
111-111-5-350-00	Insurance	-	212.53	38,692.90	-	38,738.00	58,000.00
111-111-5-360-00	Equipment Maint/And Repair	2,636.60	1,993.58	862.03	4,750.00	1,500.00	
111-111-5-365-10	Vehicle Maint/Repair	383.89	3,655.18	2,017.80	4,800.00	4,000.00	
111-111-5-370-00	Transportation Reimbursements	-	83.03	-	240.00	250.00	
111-111-5-380-00	Building Maintenance	1,038.85	1,071.97	800.00	3,000.00	2,400.00	
111-111-5-390-00	Other Contractual Services	10,225.12	34,811.06	45,103.28	15,800.00	65,500.00	billing services, taxes, etc
111-111-5-390-33	Marketing	362.38	11,680.27	20,075.74	30,000.00	4,000.00	
111-111-5-390-50	Contractual/Technological	5,100.02	14,515.23	32,919.82	14,500.00	32,000.00	
111-111-5-390-51	Contractual/Voice Content Fee	-	62,763.25	38,018.42	78,780.00	128,668.32	
111-111-5-390-52	Contractual/Video Content Fee	-	27,658.67	44,643.05	240,677.00	264,744.70	
111-111-5-390-53	Contractual/Data Content Fee	18,500.39	42,651.32	39,447.25	95,112.00	65,000.00	
111-111-5-390-54	Contractual Data and Video Content Fee MDU	-	-	-	-	49,020.00	
111-111-5-410-00	Office Supplies	523.78	3,518.42	2,654.37	4,000.00	3,500.00	
111-111-5-420-00	Fuels For Vehicles/Equip	329.59	5,473.20	3,294.39	7,000.00	6,000.00	
111-111-5-430-00	Operating Supplies	6,051.07	30,141.47	6,354.39	50,000.00	6,500.00	
111-111-5-440-00	Safety & Uniform Supplies	64.07	4,721.30	239.00	3,000.00	600.00	
111-111-5-450-00	Main/Repair Supplies	1,230.16	300.21	-	1,000.00	600.00	
111-111-5-460-00	Vehicle Maint Supplies	-	10.19	62.68	2,500.00	600.00	
111-111-5-470-00	Minor Equipment	10,346.32	12,650.41	8,378.39	15,000.00	4,000.00	
111-111-5-505-00	Engineering For Capital	-	-	-	-	-	
111-111-5-520-00	Buildings & Structures	-	-	17,142.69	-	433,397.24	
111-111-5-520-00	Equipment	-	-	-	-	-	
111-111-5-540-00	Lines, Roads, Etc	-	-	-	-	-	
111-111-5-550-00	Other Capital Improvements	-	-	-	-	-	
111-111-5-595-00	Depreciation Expenses	-	-	-	-	-	
111-111-5-732-20	Transfer to 110 Bond Payment	-	-	132,498.00	285,000.00	300,000.00	
TOTAL EXPENSES		81,627.38	601,400.47	482,039.43	1,019,697.00	1,963,360.26	
REVENUE OVER EXPENSES		(80,503.53)	(169,528.84)	(150,609.57)	59.00	13,659.74	

FTTP Bond Construction Fd 118

Account Number	Description	FY 2010-2011 Actual	FY 2011-2012 Actual	YTD Actual 6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	Comments
118-000-4-361-10	Interest Income	92,448.12	10,507.70	11,270.01	15,000.00	-	Fiber bond funds depleted by end of 4/30/13
118-000-4-371-10	Miscellaneous Revenues	-	2,311.20	-	-	-	
118-000-4-371-17	Bond Proceeds	-	-	-	-	-	
118-000-4-381-21	From City Pro/Co/Res Util Fac	350,000.00	-	-	-	-	
118-000-4-381-42	Transfer from Electric Surplus	-	-	-	-	-	
118-000-4-381-55	From FTTP Bond and Interest 110	415,061.01	552,793.76	-	-	-	
118-000-4-391-56	Transfer From Econ Dev 007	-	-	-	-	-	
TOTAL REVENUE		857,509.13	571,612.68	11,270.01	15,000.00	-	
GENERAL EXPENSES							
118-118-5-110-00	Regular Salaries	200,000.05	-	208,010.43	356,000.00	-	
118-118-5-120-00	Overtime	2,322.68	-	42,538.01	5,000.00	-	
118-118-5-130-00	Benefits - Health & Life	25,091.59	-	15,084.30	32,000.00	-	
118-118-5-131-00	Benefits - Other	-	-	-	1,000.00	-	
118-118-5-140-00	Social Security	14,337.61	-	11,493.76	28,500.00	-	
118-118-5-150-00	Retirement	18,543.10	-	18,545.21	46,000.00	-	
118-118-5-160-00	Unemployment	-	-	-	-	-	
118-118-5-220-00	Legal / Attorney Fees	15,018.42	3,500.00	4,024.90	-	-	
118-118-5-230-00	Engineering / Consulting	-	6,643.52	-	-	-	
118-118-5-240-00	Training and Travel, J	-	605.75	-	-	-	
118-118-5-310-00	Telephone / Communications	-	14,453.35	213.00	-	-	
118-118-5-340-00	Rentals And Leases	-	429.50	-	-	-	
118-118-5-350-00	Insurance	13,470.00	-	59,216.45	-	-	
118-118-5-380-00	Building Maintenance	-	10,697.22	2,305.82	-	-	
118-118-5-390-00	Other Contractual Services	-	647.21	-	-	-	
118-118-5-430-00	Fuels For Vehicles/Equip	20,101.16	1,240.59	-	1,500.00	-	
118-118-5-440-00	Operating Supplies	357.40	6,648.69	-	-	-	
118-118-5-440-00	Safety and Uniform Supplies	-	72,239.76	1,411.80	-	-	
118-118-5-505-00	Minor Equipment	-	-	91,554.04	-	-	
118-118-5-510-00	Engineering For Capital	-	-	-	-	-	
118-118-5-510-10	Land	-	-	-	-	-	
118-118-5-510-20	Right of Way	-	-	-	-	-	
118-118-5-510-20	Easement	-	-	-	-	-	
118-118-5-520-00	Buildings & Structures	-	-	-	-	-	
118-118-5-530-00	Equipment	-	-	574,212.13	6,538.00	-	
118-118-5-530-50	Software	-	-	-	-	-	
118-118-5-530-60	Meters	-	-	-	-	-	
118-118-5-530-70	FTTP Equipment	-	-	-	-	-	
118-118-5-530-72	Video Equipment	-	-	1,836.35	-	-	
118-118-5-530-73	Video Equipment	-	-	-	-	-	
118-118-5-530-73	Data Equipment	-	-	-	-	-	
118-118-5-540-00	Lines	-	-	508,010.19	3,265,000.00	-	
118-118-5-550-00	Other Capital Improvements	-	-	-	-	-	
118-118-5-595-03	Depreciation Expenses	0,186.44	102,208.64	-	-	-	
118-118-5-620-00	Interest Expense	452,765.16	455,513.64	-	-	-	
118-118-5-640-10	Amarization Expense	10,062.59	16,606.49	-	-	-	
118-118-5-730-59	Transfer to Bond Reserve Fund	-	-	250,674.67	-	-	
118-118-5-730-70	Transfer to FTTP Fund 111	-	-	-	-	-	
118-118-5-730-75	Transfer to FTTP Bond & Int 119	-	-	-	-	-	
TOTAL EXPENSES		821,026.59	1,099,639.70	1,483,264.22	3,744,000.00	-	

REVENUE OVER EXPENSES	(63,517.43)	(527,027.13)	(1,471,864.21)	(3,729,000.00)	-
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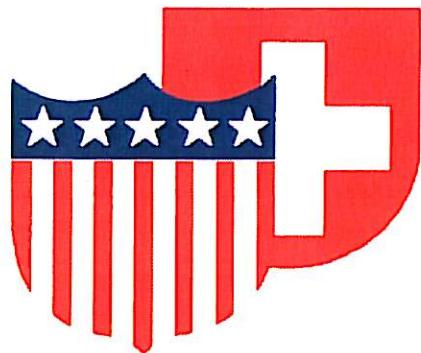
FTTP Bond & Interest Fd 110

Account Number	Description	FY 2010-2011 Actual	FY 2011-2012 Actual	YTD Actual 6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	Comments
110-000-4-391-10	Interest Income	24,032.97	19,259.73	8,853.37	18,000.00	15,000.00	
110-000-4-371-10	Miscellaneous Revenue	165,690.02	158,302.80	78,976.40	157,052.00	157,132.50	
110-000-4-391-02	From Electric Fund	120,000.00	300,000.00	100,002.00	200,000.00		
110-000-4-391-51	From FTTP Bond Const 110						
110-000-4-391-52	From Fiber Operations			132,468.00	265,000.00	300,000.00	
TOTAL REVENUE		269,712.99	477,502.53	320,320.77	640,952.00	472,132.50	
110-110-5-390-00	Other Contractual Services						
110-110-5-610-00	Principal Payments			125,000.00	175,000.00		
110-110-5-620-00	Interest Payments			225,646.88	546,674.00	599,162.50	
110-110-5-630-00	Other Debt Services	50.00	150.00	300.00	600.00		
110-110-5-730-32	Transfer to FTTP Bond Reserve		672,324.75				
110-110-5-730-51	Transfer to FTTP Bond Const 110	415,061.01	552,768.73				
TOTAL EXPENSES		415,111.01	1,225,271.48	275,946.88	674,374.00	771,162.50	
REVENUE OVER EXPENSES		(115,300.02)	(747,708.65)	84,382.89	(33,422.00)	(299,030.00)	xxx cash on hand

FTTP Bond Reserve Fund 120

Account Number	Description	FY 2010-2011 Actual	FY 2011-2012 Actual	YTD Actual 6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget	Comments
120-000-4-391-10	Interest Income			4,810.27	15,287.08	22,000.00	
120-000-4-391-70	From Fiber Bond Const			350,674.67			
120-000-4-391-80	From FTTP Bond and Interest		672,324.75				
TOTAL REVENUE		-	1,033,609.69	16,287.08	-	22,000.00	
120-120-5-730-01	Transfer to Fiber Operations					22,000.00	transfer interest income for operations
TOTAL EXPENSES		-	1,033,609.69	16,287.08	-	22,000.00	
REVENUE OVER EXPENSES		-	1,033,609.69	16,287.08	-	-	

CITY OF HIGHLAND



MISCELLANEOUS FUNDS

Louis Latzer Memorial Public Library
Angela Kim, MLS
Director/Librarian

Library Summary & Goals

The library currently employees 1 full time and 12 part time employees. The building is 15,552 square foot in size. The main structure of the library was completed in 1929, the rear and side addition in 1972, and the Children's Library in 1983.

Hours of operation:

Mon. & Wed. - 9:00 am to 6:00 pm
Tues. & Thurs. - 9:00 am to 8:00 pm
Fri. - 9:00 am to 5:00 pm
Sat. - 9:00 am to 3:00 pm
Sun. - Closed

As of April 30, 2012, statistics for the library from the annual report were:

	2009	2010	2011	2012
Program Attendance	2,331	2,467	2,406	2,568
Total Attendance	68,873	72,767	67,377	65,974
Total Library Cards	3,387	3,640	3,037	2,391
Children's Holdings	14,272	14,305	14,847	15,258
Total Print Holdings	42,347	42,757	41,858	42,149
Total Audio	1,354	1,986	1,775	1,945
Total DVD	1,354	1,674	1,899	2,182
Internet/Computer Use	10,497	10,417	9,323	8,781
Total Circulation	78,888	71,462	65,376	78,256
ILL Loaned to Others		16,132	15,853	14,788
ILL Borrowed from Others		12,149	12,245	12,052

These statistics do not include numbers from Wi-Fi use since we currently have no way to capture this. It is, however, a popular service. This is most likely why the computer use statistics are lower. Audio visual checkouts (DVD's, CD's, and audiobooks

account for 30% of our circulation). Other services offered include meeting room use, faxing, notary public, voters registration, and photocopying.

Goals completed 2011-2012:

- Reconfigured storage closet in the processing area to assist with work flow and functionality. Removed asbestos flooring in the closet, and replaced 3 sets of bi-fold closet doors throughout the building.
- Provided excellent programming for library patrons, including special programs related to the 175th Jubilee Celebration.
- Participated in the Milestone Walk for the 175th Jubilee.
- Parking lot and landscaping was completed.
- The front sidewalk and rear approach were replaced due to cracking, settling, and ADA issues.
- The website has been maintained and working we are working to better utilize social media for marketing and information dissemination.
- The annual Holiday Dinner was a success.
- Outreach to assisted living was improved by making a donation of 150 large print books that were weeded from our collection.
- A grant through the Illinois State Library was obtained to make accessibility improvements. This is a \$50,000 matching grant. With the funds, 4 bathrooms will be remodeled, a new Children's entrance will be installed (with double pane glass and auto opening doors), and a set of ADA water fountains will be installed.
- Custom shelving was installed to provide much more space for the audiovisual collection. This was funded through the Illinois State Library Per Capita Grant
- Installed new bike rack & relocated dumpsters.
- Patron and staff newsletters as well as several newspaper articles were written.

Goals for 2012-2013:

- Continue to increase marketing through regional media, Facebook, newsletters, service clubs, and utilizing Internet communication to send the community newsletters, announcements, and notifications.
- Increase marketing to schools.
- Continue adult outreach by increasing programs and working with assisted living and nursing facilities.
- Complete the construction for the Illinois State Library Construction Grant which was received.
- Add signage to assist patrons in locating restrooms, elevator, genres of books, etc.
- Replace rear stair and landing flooring.
- Continue to build on the new website. Include board meeting agendas, minutes, and policies.
- Work with the Illinois State Library to begin digitization and preservation of local history and genealogical documents.
- Complete the outdoor education center (gazebo).
- Continue to provide excellent programs for library patrons.
- Seek additional funding through organizations, private donations, and the annual Holiday Dinner fundraiser for special projects.

- Make technology upgrades (funding provided through the Per Capita Grant).
- Upgrade and replace emergency lighting, smoke detectors, etc.

Goals for the future:

- Relocate the board room to an existing unfinished area in the storage room to increase public floor space in the main library and provide a public meeting space with technology upgrades.
- Replace single pane windows with double pane energy efficient windows.
- Replace upstairs drop ceiling tiles, lights, and flooring.
- Install a security system to deter item theft.
- Continue to seek additional funding for special projects.
- Create a “coffee shop” in the existing board room. A self serve coffee system such as Keurig where the “pods” can be sold at the circulation desk can be purchased. The used books would also be relocated to this room, which would make them ADA accessible. The area where the used books are located at currently would be turned back into a storage closet.

Account Number	Description	FY 11-12 Budget	Actual	YTD Actual		FY 12-13 Budget	FY 13-14 Budget
			FY 11-12	6 mths 10/31/12	FY 12-13		
Library Working Account							
601-000-4-347-11	Fines	6,000.00	4,836.25	1,657.40	5,000.00		
601-000-4-347-12	Non-Resident Fees	8,000.00	6,389.01	4,338.85	9,000.00		
601-000-4-347-13	Gifts / Donations	2,500.00	12,886.75	1,194.00	2,500.00		
601-000-4-347-14	Copier Fees	3,000.00	2,274.04	981.45	3,000.00		
601-000-4-347-15	Microfilm	150.00	109.75	63.25	150.00		
601-000-4-347-16	Fax Fees	600.00	514.80	362.60	600.00		
601-000-4-347-17	Miscellaneous	3,500.00	3,637.26	2,038.58	3,500.00		
601-000-4-347-18	Lost Books	2,500.00	1,270.87	408.09	2,500.00		
601-000-4-347-19	Internet Fees	1,500.00	630.22	257.10	1,000.00		
601-000-4-361-10	Interest Income		0.13	0.86			
601-000-4-371-20	Credit Card Fees		(454.98)	(45.16)	0.00		
601-000-4-371-66	Community Programs	750.00		-	250.00		
TOTAL REVENUE		28,500.00	32,094.10	11,257.02	27,500.00		-
601-601-5-240-00	Training and Travel	600.00	856.96	501.51	600.00		
601-601-5-320-00	Postage	1,000.00	766.93	421.09	1,000.00		
601-601-5-330-00	Utilities						
601-601-5-390-00	Other Contractual Services	1,500.00	1,316.22	258.06	1,000.00		
601-601-5-390-66	Community Programs	500.00	1,113.37	1,382.50	500.00		
601-601-5-430-00	Operating Supplies	1,500.00	934.63	267.22	1,000.00		
601-601-5-450-00	Maint/Repair Supplies	500.00	588.70	651.14	500.00		
601-601-5-470-00	Minor Equipment	250.00	297.49	-	250.00		
601-601-5-470-01	Books/Adult	500.00	385.19	119.21	500.00		
601-601-5-470-02	Books/Juvenile						
601-601-5-470-03	Books/Young People						
601-601-5-470-04	Magazine Subscriptions	100.00		44.00	100.00		
601-601-5-480-00	Audio/Visual (Past)						
601-601-5-480-01	DVD's	4,000.00	4,251.82	2,446.35	4,000.00		
601-601-5-480-02	CD's	500.00			500.00		
601-601-5-730-35	Transfer to Library Tax Account	16,000.00	19,000.00			16,000.00	
601-601-5-730-56	Transfer to Endowment Acct		9,000.00				
TOTAL EXPENSES		26,950.00	38,511.31	6,091.08	25,950.00		-
REVENUE OVER EXPENSES		1,550.00	(6,417.21)	5,165.94	1,550.00		-

Account Number	Description	FY 11-12 Budget	Actual	YTD Actual		FY 12-13 Budget	FY 13-14 Budget
			FY 11-12	6 mths 10/31/12	FY 12-13		
Library Tax Account							
602-000-4-311-10	Property Tax -General	286,000.00	277,039.75	207,621.46	273,967.00	270,580.00	
602-000-4-312-10	Replacement Tax - General	11,200.00	12,298.91	6,945.19	11,200.00		11,200.00
602-000-4-347-13	Gifts / Donations	3,000.00	-			1,500.00	
602-000-4-361-10	Interest Income	250.00	107.21	6.69	150.00		
602-000-4-371-10	Misc Revenue		600.00				
602-000-4-371-11	Per Capita Grant Revenue	10,000.00	9,653.07		12,400.00		
602-000-4-371-15	Grants	2,500.00	2,425.00		2,500.00		
602-000-4-371-66	Community Programs						
602-000-4-381-68	From Children's Library	15,000.00			10,000.00		
602-000-4-381-69	From Library Working Fund	16,000.00	19,000.00		16,000.00		
602-000-4-381-77	From Library Spec. Project						
602-000-4-381-99	From Libr. Endowment Fund	10,500.00			10,500.00		
TOTAL REVENUE		354,450.00	321,123.94	214,573.34	338,217.00		281,780.00

Account Number	Description	FY 11-12 Budget	Actual	YTD Actual		FY 12-13 Budget	FY 13-14 Budget
			FY 11-12	6 mths 10/31/12	FY 12-13		
602-602-5-110-00							
602-602-5-120-00	Regular Salaries	218,500.00	212,307.31	100,807.03	220,000.00		
602-602-5-130-00	Overtime						
602-602-5-131-00	Benefits - Health & Life	5,250.00	1,703.89	2,164.69	5,250.00		
602-602-5-160-00	Benefits - Other	750.00	1,000.00		1,000.00		
602-602-5-240-00	Unemployment Insurance			400.00	500.00		
602-602-5-310-00	Training and Travel	500.00				500.00	
602-602-5-330-00	Telephone / Communications	3,600.00	2,871.84	1,458.42	3,000.00		
602-602-5-340-00	Utilities	20,000.00	18,308.96	10,681.89	20,000.00		
602-602-5-350-00	Rentals and Leases						
602-602-5-360-00	Insurance		2,762.44	617.79	1,000.00		
602-602-5-380-00	Equipment Maint and Repair					1,000.00	
602-602-5-390-00	Building Maintenance						
602-602-5-390-50	Other Contractual Services	5,000.00	897.75	335.00	1,750.00		
602-602-5-390-66	Technology Services	18,000.00	14,336.02	2,690.20	20,000.00		
602-602-5-410-00	Community Programs	2,500.00	3,216.43	110.14	2,500.00		
602-602-5-430-00	Office Supplies	3,500.00	5,664.07	944.35	4,000.00		
602-602-5-450-00	Operating Supplies	5,000.00	4,473.03	1,129.80	5,000.00		
602-602-5-470-00	MaintRepair Supply	100.00	163.33	159.82	150.00		
602-602-5-470-00	Minor Equipment	15,000.00	13,738.15	10,685.99	11,000.00		

Account Number	Description	FY 11-12 Budget	Actual	YTD Actual		FY 12-13 Budget	FY 13-14 Budget
			FY 11-12	6 mths 10/31/12			
602-602-5-470-01	Books/Adult	30,000.00	23,758.55	14,441.60	26,000.00		
602-602-5-470-02	Books/Juvenile	9,000.00	6,844.29	3,287.99	7,000.00		
602-602-5-470-03	Books/Young People	3,000.00	3,725.57	720.95	3,000.00		
602-602-5-470-04	Magazine Subscriptions			413.40			
602-602-5-470-05	E-Books	2,000.00	2426.65	2794.37	2,500.00		
602-602-5-480-01	DVD's	750.00	188.61	714.92	0.00		
602-602-5-480-02	CD's	250.00	78.52		0.00		
602-602-5-480-03	Audio Books/Adult	1,500.00	1,955.29	1,644.69	2,000.00		
602-602-5-480-04	Audio Books/Juvenile	500.00	83.89	21.96	250.00		
602-602-5-480-05	Audio Books/Young People		59.86				
602-602-5-490-00	Magazine Subscriptions	2,000.00	2,298.38	403.49	2,000.00		
602-602-5-530-00	Equipment						
602-602-5-550-00	Other Capital Improvements						
602-602-5-730-56	Transfer to Endowment	7,500.00					
TOTAL EXPENSES		354,200.00	322,862.83	156,628.49	337,900.00		-
REVENUE OVER EXPENSES		250.00	(1,738.89)	57,944.85	317.00	281,780.00	

Account Number	Description	FY 11-12 Budget	FY 11-12 Budget	YTD Actual		FY 12-13 Budget	FY 13-14 Budget
				6 mths 10/31/12	FY 12-13 Budget		
<i>Library Endowment Account</i>							
603-000-4-311-10	Property Tax-General	41,500.00	42,294.55	23,530.32	30,535.00	35,000.00	
603-000-4-347-13	Gifts/Donations						
603-000-4-361-10	Interest Income	15,000.00	19,717.41	108.80	15,000.00		
603-000-4-371-10	Misc Revenue						
603-000-4-371-15	Grants						
603-000-4-381-68	From Children's Library						
603-000-4-381-69	From Library Working Fund		9,000.00		5,000.00		
603-000-4-381-77	From Library Spec. Project						
603-000-4-381-98	From Library Tax Account	7,500.00					
TOTAL REVENUE		64,000.00	71,011.96	23,639.12	50,535.00	35,000.00	

Account Number	Description	FY 11-12 Budget	FY 11-12 Budget	YTD Actual		FY 12-13 Budget	FY 13-14 Budget
				6 mths 10/31/12	FY 12-13 Budget		
603-603-5-220-00	Legal Fees	-	-				
603-603-5-350-00	Insurance	5,450.00	2,846.26			3,000.00	4,000.00
603-603-5-360-00	Equipment Maint and Repair						
603-603-5-380-00	Building Maintenance	5,000.00	16,275.87	8,261.99	5,000.00		
603-603-5-380-04	Building Safety Main.	31,000.00	20,672.60	1,508.52	20,500.00		
603-603-5-390-00	Other Contractual Services		25.00	25.00	0.00		
603-603-5-430-00	Operating Supplies	500.00	1,669.27	239.00	1,000.00		
603-603-5-450-00	Maint/Repair Supplies	1,500.00	1,175.56	956.83	1,500.00		
603-603-5-470-00	Minor Equipment	10,000.00			7,500.00		
603-603-5-520-00	Buildings and Structures						
603-603-5-530-00	Equipment						
603-603-5-550-00	Other Capital Improvements			28,054.80			
603-603-5-595-00	Depreciation Expense						
603-603-5-610-00	Principal Payments						
603-603-5-620-00	Interest Payments						
603-603-5-730-33	Transfer to Special Projects						
603-603-5-730-35	Transfer to Library Tax Account	10,500.00			10,500.00		
TOTAL EXPENSES		63,950.00	70,719.36	10,991.34	49,000.00	4,000.00	
REVENUE OVER EXPENSES		50.00	292.60	12,647.78	1,535.00	31,000.00	

Account Number	Description	FY 11-12 Budget	FY 11-12 Budget	YTD Actual		FY 12-13 Budget	FY 13-14 Budget
				6 mths 10/31/12	FY 12-13 Budget		
<i>Children's Library Account</i>							
604-000-4-361-10	Interest Income	15,000.00	2,876.69	1,581.73	5,000.00		
604-000-4-371-10	Misc Income		5.00				
	Transfer per By-Laws						
TOTAL REVENUE		15,000.00	2,881.69	1,581.73	5,000.00	-	

Account Number	Description	FY 11-12 Budget	FY 11-12 Budget	YTD Actual		FY 12-13 Budget	FY 13-14 Budget
				6 mths 10/31/12	FY 12-13 Budget		
<i>604-604-5-470-00 Minor Equipment</i>							
604-604-5-470-01	Books/Adult						
604-604-5-730-33	Transfer to Spec Projects						
604-604-5-730-35	Transfer to Library Tax Account	15,000.00				5,000.00	
604-604-5-730-56	Transfer to Endowment						
TOTAL EXPENSES		15,000.00	-	-	-	5,000.00	-
REVENUE OVER EXPENSES		-	2,881.69	1,581.73	-	-	-

Account Number	Description	FY 11-12 Budget	FY 11-12 Budget	6 mths 10/31/12	FY 12-13 Budget	FY 13-14 Budget
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Account Number	Description	FY 11-12 Budget	Actual	YTD Actual		FY 13-14 Budget
			FY 11-12	6 mths 10/31/12	FY 12-13 Budget	
<i>Library Special Projects Account</i>						
605-000-4-347-13	Gifts/Donations					
605-000-4-361-10	Interest Income	1,000.00	446.81	256.54	500.00	
605-000-4-371-15	Grants					
605-000-4-381-68	From Children's Library					
605-000-4-381-98	From Library Tax Account					
605-000-4-381-99	From Library Endowment Fund					
TOTAL REVENUE		1,000.00	446.81	256.54	500.00	-
605-605-5-180-00	Spec Proj/Community Service			-		
605-605-5-210-00	Auditing			-		
605-605-5-430-00	Operating Supplies			-		
605-605-5-530-00	Equipment			-		
605-605-5-550-00	Other Capital Improvements			-		
605-605-5-730-35	Transfer to Library Tax Account			-		
605-605-5-730-56	Transfer to Endowment Fund			-		
TOTAL EXPENSES		-	-	-	-	-
REVENUE OVER EXPENSES		1,000.00	446.81	256.54	500.00	-
TOTAL REVENUE		462,950.00	427,558.50	251,307.75	421,752.00	316,780.00
TOTAL EXPENSES		460,100.00	432,093.50	173,710.91	417,850.00	4,000.00
GRAND TOTALS		2,850.00	(4,535.00)	77,596.84	3,902.00	312,780.00

CITY PROP / EQUIPMENT / RESERVES

Account Number	Description	YTD Actual				
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget
004-000-4-341-10	Miscellaneous Revenue	5,954.19	-	-	-	-
004-000-4-361-09	Int-KRC Bond Money Bal	5,958.22	5,412.24	2,645.81	3,000.00	4,500.00
004-000-4-361-10	Interest Income	-	-	-	-	-
004-000-4-361-12	Interest Tricentennial Fd	20.42	19.08	8.82	15.00	15.00
004-000-4-361-20	Int-General Admin	11,379.68	4,164.05	1,809.73	4,500.00	3,500.00
004-000-4-361-21	Int-Fire Dept	14,822.33	12,504.29	5,442.64	8,000.00	8,000.00
004-000-4-361-22	Int-Swim Pool	896.85	6,230.64	2,605.65	3,000.00	4,500.00
004-000-4-361-24	Int-Parks Prg Comm Bldg	421.89	618.27	102.03	400.00	200.00
004-000-4-361-27	Int-Gen Fd Reserves	55,534.38	59,283.58	21,191.79	35,000.00	35,000.00
004-000-4-361-28	Int-Police	5,273.22	10,735.62	7,304.13	7,500.00	8,000.00
004-000-4-361-29	Int-PW Admin	(0.03)	0.23	(0.02)	-	-
004-000-4-361-30	Int-Emerg Mgt Agency	(0.07)	(0.05)	-	-	-
004-000-4-361-36	Int-BAZ	4,028.13	6,772.48	4,059.12	5,000.00	6,000.00
004-000-4-361-37	Int-Street Division	2,030.94	9,682.75	6,253.57	6,000.00	7,500.00
004-000-4-361-38	Int-Ambulance Fund Reserve	12,898.25	12,179.29	8,115.56	6,000.00	8,000.00
004-000-4-361-39	Int-Utility Facility	32,292.24	30,979.61	15,319.65	17,500.00	20,000.00
004-000-4-361-47	Int-B&Z for Mitigation	1,042.68	1,353.77	703.17	800.00	900.00
004-000-4-361-53	Int-Tree Commission	-	-	-	-	-
004-000-4-361-54	Int- Comm Dev	1,274.41	1,215.35	566.44	1,000.00	1,000.00
004-000-4-361-91	Int-P&R Cemetery Fd	-	-	-	-	-
004-000-1-230-11	From Cem Land Repl	-	-	-	-	-
004-000-4-381-09	From KRC	-	20,000.00	-	22,500.00	-
004-000-4-381-10	From General Admin Fund	-	30,280.00	-	105,000.00	6,000.00
004-000-4-381-11	From Gen Fd Reserves	85,000.00	-	-	-	-
004-000-4-381-15	From PW Admin	-	-	-	-	-
004-000-4-381-22	From Streets	300,000.00	133,000.00	-	11,000.00	5,000.00
004-000-4-381-37	For Utility Facility	150,000.00	150,000.00	-	150,000.00	150,000.00
004-000-4-381-38	From Police Dept	240,000.00	205,000.00	-	26,500.00	35,000.00
004-000-4-381-39	From Cem Bid Of Mgrs 717	-	-	-	-	-
004-000-4-381-40	From Swim Pool	150,000.00	-	-	39,000.00	58,000.00
004-000-4-381-47	From B&Z From Mitigation	12,000.00	12,000.00	-	5,000.00	10,000.00
004-000-4-381-48	From B&Z	90,000.00	93,500.00	-	11,000.00	29,500.00
004-000-4-381-52	From Parks Prg Comm Bldg	13,000.00	-	-	4,000.00	88,000.00
004-000-4-381-53	From Tree Commission	-	-	-	-	-
004-000-4-381-54	From Comm Dev	-	-	-	-	-
004-000-4-381-59	From Emerg Mgt Agency	-	-	-	-	-
004-000-4-381-63	From Fire Dept	-	-	-	-	-
004-000-4-381-70	From Ambulance Dept	140,000.00	296,000.00	-	77,000.00	58,500.00
004-000-4-381-91	From P&R Cemetery Fd 715	-	-	-	-	-
TOTAL REVENUE		1,333,926.13	1,100,931.98	76,128.09	548,715.00	508,115.00
004-004-5-730-10	Transfer To General Admin	265,201.00	-	-	-	-
004-004-5-730-11	Transfer To Police	69,049.68	-	-	-	-
004-004-5-730-12	Transfer To Fire	24,000.00	35,000.00	-	-	-
004-004-5-730-14	Trans To Parks Prg Comm Bldg	-	20,000.00	-	-	-
004-004-5-730-16	Transfer To Swim Pool	84,000.00	25,000.00	-	-	-
004-004-5-730-18	Transfer To Street Dept	-	-	-	-	-
004-004-5-730-21	Transfer To B&Z	-	-	-	-	-
004-004-5-730-23	Transfer To Ambulance Fd	231,166.32	-	-	200,000.00	-
004-004-5-730-36	Transfer To PW Admin	-	-	-	-	-
004-004-5-730-51	Transfer To Fiber Bond	350,000.00	-	-	-	-
004-004-5-730-53	Transfer To Tree Commission	-	-	-	-	-
004-004-5-730-54	Transfer To Comm Dev 007	-	-	-	-	-
004-004-5-730-58	Transfer To Kote Rec Center	-	-	-	-	-
004-004-5-730-59	Transfer To Emerg Mgt Agency	-	-	-	-	-
004-004-5-730-60	Transfer To Cem Ld Repl 718	-	-	-	-	-
004-004-5-730-91	Transfer To P&R Cemetery 715	-	13,000.00	-	-	-
TOTAL EXPENSES		1,023,417.00	93,000.00	-	200,000.00	-
REVENUE OVER EXPENSES		310,509.13	1,007,931.98	76,128.09	348,715.00	508,115.00
TIF #1						
Account Number	Description	YTD Actual				
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget
006-000-4-311-10	Property Tax (TIF)	74,674.78	101,398.77	78,301.86	125,000.00	125,000.00
006-000-4-361-10	Interest Income	2,574.87	4,690.23	1,588.68	3,000.00	3,000.00
006-000-4-371-10	Misc Revenue	111.60	-	-	-	-
006-000-4-371-40	From General Admin Fund	-	-	-	-	-
TOTAL REVENUE		77,361.45	106,289.00	79,890.54	128,000.00	128,000.00
006-009-5-220-00	Legal / Attorney Fees	-	41,587.21	135.00	2,000.00	1,000.00
006-009-5-230-00	Engineering / Consulting	1,916.00	43,241.50	-	5,000.00	-
006-009-5-240-00	Training And Travel	-	-	-	1,500.00	1,500.00
006-009-5-390-00	Other Contractual Services	375.00	1,873.67	888.54	1,000.00	1,500.00
006-009-5-430-00	Operating Supplies	7,464.00	-	-	-	-
006-009-5-820-00	Econ Dev Incentive Disc	144.08	17,205.60	50,717.74	118,000.00	123,500.00
TOTAL EXPENSES		9,901.08	104,007.68	51,741.28	127,500.00	127,500.00
REVENUE OVER EXPENSES		67,460.38	2,281.12	28,149.26	500.00	500.00
COMMUNITY DEVELOPMENT						
Account Number	Description	YTD Actual				
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget
007-000-4-361-10	Interest Income	3,885.11	1,150.53	1,746.99	1,500.00	1,600.00
007-000-4-371-10	Misc Revenue	187.75	17.48	2,185.44	-	-
007-000-4-371-38	Donation Neighbors Help Neighbors	-	125.00	-	1,000.00	500.00
007-000-4-371-40	Donations	-	500.00	500.00	-	500.00
007-000-4-381-10	From General Admin Fund	207,070.00	207,070.00	207,070.00	207,070.00	218,000.00
007-000-4-381-48	From B&Z	-	-	-	-	-
TOTAL REVENUE		211,142.86	208,863.01	211,502.43	209,570.00	220,600.00
007-007-5-110-00	Regular Salaries	-	21,752.61	10,707.25	28,000.00	31,000.00
007-007-5-130-00	Benefits Health and Life	-	1,844.45	1,503.04	2,000.00	3,000.00
007-007-5-220-00	Legal / Attorney Fees	1,176.00	723.00	525.00	5,000.00	3,000.00
007-007-5-230-00	Engineering / Consulting	66,305.90	43,867.85	980.00	35,000.00	30,000.00
007-007-5-240-00	Training And Travel	607.89	3,876.02	259.11	-	750.00
007-007-5-310-00	Telephone Communications	-	674.84	427.01	-	1,000.00
007-007-5-320-00	Postage	-	3.52	-	-	-
007-007-5-390-00	Other Contractual Services	27,463.37	56,593.31	16,405.60	27,500.00	32,000.00
007-007-5-390-33	Marketing	8,341.75	8,480.00	6,464.46	8,500.00	10,000.00
007-007-5-390-38	Neighbor Helping Neighbor Expense	1,667.07	425.00	-	1,500.00	1,000.00
007-007-5-390-50	Contractual/Technological	12,820.00	15,520.24	240.00	1,000.00	750.00
007-007-5-410-00	Office Supplies	3,880.40	5,298.13	1,625.90	1,000.00	4,000.00
007-007-5-470-00	Minor Equipment	-	1,310.71	79.00	-	-
007-007-5-505-00	Engineering for Capital	-	-	19,778.83	-	-
007-007-5-510-00	Land	-	-	-	-	-
007-007-5-550-00	Other Capital Improvements	-	-	-	-	-
007-007-5-730-13	Transfer To Street Div	-	-	-	-	-
007-007-5-730-19	Transfer To Sewer Fd	-	-	-	-	-
007-007-5-730-20	Transfer To FTFP Fund	-	-	-	-	-
007-007-5-730-22	Transfer To Water Fd	-	-	-	-	-
007-007-5-730-48	Trans To City Prop Reserves	-	-	-	-	-
007-007-5-820-00	Econ Dev Incentive Disc	207,879.62	90,864.39	37,725.45	50,000.00	44,000.00
007-007-5-820-05	Business District Incentives	8,156.02	31,292.88	-	50,000.00	60,000.00
007-007-5-820-10	IDC Funding	-	-	65,000.00	-	-
TOTAL EXPENSES		338,300.02	282,738.85	161,723.54	209,500.00	220,600.00
REVENUE OVER EXPENSES		(127,167.16)	(73,875.94)	49,778.89	70.00	100.00

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	YTD Actual 6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget
TIF #2 Northside Conservation						
Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	YTD Actual 6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget
010-000-4-311-10	Property Tax (TIF)	-	-	9,635.45	20,000.00	20,000.00
010-000-4-381-10	Interest Income	-	-	3,738,525.20	500.00	500.00
010-000-4-371-17	Bond Proceeds	-	-	3,738,525.20	3,750,000.00	-
010-000-4-371-10	Misc Revenue	-	-	-	-	-
010-000-4-371-40	From General Admin Fund	-	-	-	-	-
TOTAL REVENUE				3,748,180.65	3,770,500.00	20,500.00
010-010-5-220-00	Legal / Attorney Fees	-	285.00	15,000.00	5,000.00	
010-010-5-230-00	Engineering / Consulting	-	-	-	15,000.00	5,000.00
010-010-5-240-00	Training And Travel	-	-	-	2,000.00	1,500.00
010-010-5-390-00	Other Contractual Services	-	59,840.50	140,887.50	2,000.00	
010-010-5-430-00	Operating Supplies	-	-	-	-	-
010-010-5-730-10	Transfer to TIF #2 Bond Repayment	-	222,276.42	-	-	-
010-010-5-730-13	Transfer to Street Dept	-	-	1,200,000.00	-	-
010-010-5-730-19	Transfer to Sewer Dept	-	-	75,000.00	-	-
010-010-5-730-22	Transfer to Water Dept	-	-	225,000.00	-	-
010-010-5-730-23	Transfer to Electric Dept	-	-	316,000.00	-	-
010-010-5-800-01	Hospital Reimbursement	-	1,032.34	-	-	-
010-010-5-800-02	Hospital MOB Reimbursement	-	743,663.47	-	-	-
010-010-5-870-00	Econ Dev Incentive Disc	-	-	20,000.00	7,000.00	
TOTAL EXPENSES				1,027,097.73	2,008,897.50	20,500.00
REVENUE OVER EXPENSES				2,721,092.92	1,761,602.50	-

TIF #2 Bond Repayment Fund

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	YTD Actual 6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget
011-000-4-381-10	Interest Income	-	1,587.74	-	2,500.00	
011-000-4-381-00	From TIF #2 Northside	-	222,276.42	-	-	-
TOTAL REVENUE				223,874.16		2,500.00
011-011-5-610-00	Principal Payments	-	-	-	-	-
011-011-5-620-00	Interest Payments	-	-	-	112,862.50	
011-011-5-630-00	Debt Service Charges	-	-	-	-	112,862.50
TOTAL EXPENSES						112,862.50
REVENUE OVER EXPENSES				223,874.16		(110,362.50) use cash on hand capitalized interest

POLICE PENSION FUND

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	YTD Actual 6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget
702-000-4-311-10	Property Tax-General	352,403.38	300,505.19	252,782.66	329,229.00	396,000.00
702-000-4-312-10	Replacement Tax-General	6,900.00	6,900.00	-	6,900.00	6,900.00
702-000-4-342-20	Payroll Deductions	115,562.91	135,046.39	67,688.19	135,000.00	135,000.00
702-000-4-381-10	Interest Income	764,270.72	124,819.94	148,328.07	125,000.00	125,000.00
702-000-4-371-10	Misc Revenue	1,447.53	-	-	-	-
TOTAL REVENUE		1,240,584.54	567,271.52	408,789.82	598,129.00	662,900.00
702-702-5-150-00	Retirement	426,048.51	432,267.39	226,377.52	475,000.00	475,000.00
702-702-5-240-00	Training	370.61	1,375.00	-	5,000.00	5,000.00
702-702-5-390-00	Other Contractual Services	6,608.82	6,377.49	12,483.93	5,000.00	5,000.00
702-702-5-640-00	Amortization Expense	-	58.50	-	-	-
TOTAL EXPENSES		433,027.94	440,078.38	238,881.45	465,000.00	485,000.00
REVENUE OVER EXPENSES		807,556.60	127,193.14	229,028.37	111,120.00	177,800.00

IMRF / SOCIAL SECURITY

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	YTD Actual 6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget
704-000-4-311-10	Property Tax-General	873,928.51	750,243.80	555,839.49	723,975.00	750,000.00
704-000-4-312-10	Replacement Tax-General	8,275.00	8,275.00	-	8,275.00	8,275.00
704-000-4-381-10	Interest Income	15,582.36	14,814.74	5,871.86	12,000.00	11,000.00
704-000-4-371-10	Miscellaneous Revenue	814.61	-	-	-	-
TOTAL REVENUE		698,600.48	773,433.54	561,711.35	744,250.00	769,275.00
704-704-5-140-00	Social Security	373,000.46	386,655.69	198,727.56	364,000.00	398,000.00
704-704-5-150-00	Retirement	306,285.07	361,100.20	199,081.01	400,000.00	400,000.00
TOTAL EXPENSES		679,285.53	747,755.89	397,809.37	764,000.00	798,000.00
REVENUE OVER EXPENSES		19,314.05	25,677.65	163,901.98	(39,750.00)	(28,725.00) Use on cash on hand

AUDIT FUND

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	YTD Actual 6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget
705-000-4-311-10	Property Tax-General	27,885.90	19,947.61	15,227.50	19,700.00	17,500.00
705-000-4-312-10	Replacement Tax-General	3,251.86	2,745.00	1,546.53	2,494.00	2,494.00
705-000-4-381-10	Interest Income	1,303.61	1,453.80	748.87	1,300.00	1,300.00
705-000-4-371-10	Miscellaneous Revenue	45.18	-	-	-	-
TOTAL REVENUE		32,486.55	24,146.51	17,522.80	23,494.00	21,294.00
705-705-5-210-00	Auditing	23,680.00	18,510.00	19,375.00	20,000.00	21,000.00
705-705-5-220-00	Legal / Attorney Fees	600.00	-	-	-	-
TOTAL EXPENSES		24,280.00	18,510.00	19,375.00	20,000.00	21,000.00
REVENUE OVER EXPENSES		8,206.55	5,636.51	(1,852.10)	3,494.00	294.00

LIABILITY INSURANCE FUND

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	YTD Actual 6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget
706-000-4-311-10	Property Tax-General	163,567.54	229,210.05	223,027.17	290,575.00	292,500.00
706-000-4-312-10	Replacement Tax-General	19,284.58	16,790.14	9,462.77	15,261.00	15,261.00
706-000-4-381-10	Interest Income	7,542.00	6,472.14	3,463.95	7,500.00	7,000.00
706-000-4-371-10	Misc Revenue	490.05	-	-	-	-
TOTAL REVENUE		190,884.77	252,472.33	235,953.89	313,336.00	314,761.00
706-706-5-350-00	Insurance	216,446.98	226,460.65	-	300,000.00	310,000.00
TOTAL EXPENSES		216,446.98	226,460.65		300,000.00	310,000.00
REVENUE OVER EXPENSES		(25,562.21)	26,011.68	235,953.89	13,336.00	4,781.00

SOLID WASTE FUND

Account Number	Description	FY 2010-11 Actual	FY 2011-12 Actual	YTD Actual 6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget
713-000-4-344-51	Trash Stickers	154.00	-	-	-	-
713-000-4-344-52	Kraft Yard Waste Bags	-	-	-	-	-
713-000-4-346-10	Sales / Extra Sales	1,006,843.93	1,158,784.73	616,949.28	1,260,000.00	1,250,000.00
713-000-4-381-10	Interest Income	3,147.42	2,901.21	3,121.47	2,500.00	4,500.00

Account Number	Description	YTD Actual				
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget
713-000-4-371-10	Misc Revenue	61,117.84	8.00	-	-	-
713-000-4-371-15	Grants	-	-	-	-	-
713-000-4-371-40	Donations	-	-	-	-	-
713-000-4-371-90	Overpayments	-	-	-	-	-
TOTAL REVENUE		1,071,263.19	1,161,693.94	620,070.75	1,262,500.00	1,254,500.00

713-713-5-210-00	Auditing	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
713-713-5-220-00	Legal / Attorney Fees	641.80	-	-	-	1,000.00
713-713-5-250-00	Admin Exp To General Admin	117,996.00	120,348.00	60,174.00	117,990.00	122,000.00
713-713-5-320-00	Postage	2,060.00	1,688.17	-	-	-
713-713-5-350-00	Insurance	319.97	773.42	-	900.00	900.00
713-713-5-390-24	Other Contractual Services	843,099.38	971,058.80	466,632.31	960,000.00	940,000.00
713-713-5-390-50	Contractual/Technological	34.29	-	-	-	-
713-713-5-430-00	Operating Supplies	2,109.72	19.99	-	-	-
713-713-5-470-00	Minor Equipment	324,638.00	9,974.00	-	-	-
713-713-5-730-18	Transfer To Street Dept	40,000.00	40,000.00	-	-	-
713-713-5-810-00	Bad Debt	5,579.45	4,890.44	4,950.90	3,000.00	9,000.00
TOTAL EXPENSES		1,337,036.81	1,150,776.12	532,057.21	1,083,080.00	1,074,100.00

REVENUE OVER EXPENSES **(265,773.62)** **10,817.82** **87,113.54** **179,410.00** **180,400.00** **To repay City reserves borrowed funds**

CEMETERY LAND REPLACEMENT

Account Number	Description	YTD Actual				
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget
716-000-4-345-20	Sale Of Lots	4,200.00	5,800.00	1,400.00	5,000.00	4,000.00
716-000-4-381-10	Interest Income	98.03	156.74	130.23	-	150.00
716-000-4-371-10	Miscellaneous Revenue	0.51	1,371.91	342.98	-	1,300.00
TOTAL REVENUE		4,296.54	7,328.65	1,873.21	5,000.00	5,450.00

716-716-5-230-00	Engineering / Consulting	-	-	-	-	-
716-716-5-390-00	Other Contractual Services	11,528.00	-	-	-	-
716-716-5-510-00	Land	-	-	-	-	-
716-716-5-730-27	Transfer to Cemetery 009-715	-	-	-	-	-
716-716-5-730-30	Transfer to Gen Fd Reserve 004	-	-	5,000.00	5,000.00	To pay back for purchase of land
716-716-5-730-31	Transfer to Rec Fund	-	-	-	-	-
TOTAL EXPENSES		11,528.00	-	-	5,000.00	5,000.00

REVENUE OVER EXPENSES **(7,231.46)** **7,328.65** **1,873.21** **-** **450.00**

CEMETERY BOARD OF MANAGERS

Account Number	Description	YTD Actual				
		FY 2010-11 Actual	FY 2011-12 Actual	6 months 10/31/12	FY 2012-13 Budget	FY 2013-14 Budget
717-000-4-347-00	Perpetual Care Revenue	8,400.00	9,300.00	3,300.00	10,000.00	7,000.00
717-000-4-351-10	Interest Income	29,070.65	23,610.17	8,756.60	25,000.00	17,000.00
TOTAL REVENUE		37,470.65	32,910.17	12,056.60	35,000.00	24,000.00

717-717-5-110-00	Regular Salaries	888.60	-	-	-	-
717-717-5-300-00	Equipment Maint And Repair	-	-	-	-	-
717-717-5-390-00	Other Contractual Services	-	-	200.00	-	-
717-717-5-430-00	Operating Supplies	-	-	500.00	-	-
717-717-5-450-00	Maint/Repair Supplies	-	-	375.00	-	-
717-717-5-470-00	Minor Equipment	-	-	-	-	-
717-717-5-520-00	Buildings & Structures	-	-	-	-	-
717-717-5-550-00	Other Capital Improvements	-	-	-	-	-
717-717-5-730-27	Transfer To Cemetery 009-715	51,108.12	24,112.14	18,283.03	25,000.00	23,000.00 <i>includes \$5,000 perpetual care and interest</i>
TOTAL EXPENSES		51,976.72	24,112.14	18,283.03	28,075.00	23,000.00

REVENUE OVER EXPENSES **(14,506.07)** **8,798.03** **(8,236.43)** **8,925.00** **1,000.00**